

Ulster County

Table of Contents

| | |
|---|-------------------------|
| I. Introduction | Page 2 |
| II. Letter to Michael Hein, Frederick Wadnola & Victor Mallison | Page 3 |
| III. Services Provided: | |
| Tax Maps | Page 5 |
| The County Assessors | Page 6 |
| Equitable Assessment Administration | Page 9 |
| IV. Special Projects: | Page 9 |
| V. Property Transfers | Page 10 |
| VI. 2011 Budget | Page 11 |
| VII. Statistical Information – Rate Charts / Calculations..... | Pages 14 thru 32 |
| VIII. Tax Apportionment Analysis | Page 33 |
| IX. Effective Tax Rates (ETR) | Page 36 |
| X. Exemptions..... | Pages 39 thru 51 |
| XI. Conclusion | Page 52 |

COUNTY OF ULSTER

244 Fair Street
Box 1800
Kingston, NY 12402-1800



Real Property Tax Service Agency
Dorothy A. Martin
Director

(914) 340-3490

Introduction

The Ulster County Real Property Tax Service Agency is a statutory agency that exists to provide services that assist local government officials to achieve and maintain equitable assessment administration. We provide the resources and expertise to accomplish this function.

The goal of equitable assessment administration is to provide a sound, reliable, fair, and easily understood foundation for the determination of the Real Property tax. Our staff is currently comprised of the following personnel:

Dorothy A. Martin, Director

Margaret Dugan
Thomas Jackson
William Peetoom

Tracey Quinn
Susan Tillson
Susan Wilson

COUNTY OF ULSTER

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Real Property Tax Service Agency
Dorothy A. Martin
Director

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February 11, 2011

Honorable Michael P. Hein, County Executive
Ulster County

Honorable Frederick Wadnola, Chairman
Ulster County Legislature

Victor Mallison, Deputy Commission of Finance
New York State Office of Real Property Tax Services

Gentlemen:

Pursuant to the Real Property Tax Law, Section 1532, Paragraph 2, Sub-Paragraph C, the Director of the Real Property Tax Service Agency, "will prepare and furnish an Annual Report to the Legislative body of the County, a copy of which will be sent to the New York State Office of Real Property Services" and pursuant to the departmental requirements as established by the Ulster County Charter.

I am, therefore, pleased to submit, at this time, the 2010 Annual Report of the Real Property Tax Service Agency of Ulster County, New York.

Respectfully,

Dorothy A. Martin, CCD
Director

Services We Provide

Tax Maps

The Foundation of Equitable Assessment Administration

In Ulster County there are over 86,400 parcels of property and this agency is responsible for maintaining 898 tax maps, which show boundary lines, roads, and other information.

At the time of property conveyance, the newly recorded deeds are verified against the maps in order to insure continued accuracy. In 2010 nearly 4230 properties were transferred, each one having to be reviewed and revised or remapped as necessary. The same held true of the approximately 232 survey maps filed with countless questions being raised by property owners. Each deed survey and question was handled on an individual basis with some being more complex than others and involved field checks, assessor contact, and new property record cards.

In 2010, the number of sales of tax maps and other related material (including subdivision maps) amounted to \$9,759. This figure is down \$1503 from the total 2009 revenue of \$11,262.00 and down \$2673 from the \$12,396 total for 2008. These amounts reflect the change in technology, the economic conditions of the area as well as the needs of realtors, developers, and others who purchase tax maps and file subdivisions.

Numerous local, county, state, and federal agencies seek our assistance and copies of tax maps and records are dispensed to them at no charge. Some of these in 2010 included the County Legislature, the Department of Public Works, Ulster County Clerk, Planning Board, U.C. Development Corporation, U.S. Department of Agriculture, New York State Department of Transportation, and the New York State Department of Environmental Conservation.



Ulster Tax Maps (1/19/2011)

The Real Property Tax Service Agency is responsible for maintaining tax maps for the County. These maps are currently being maintained in digital format. Hard copies are made for a fee of \$9.00 full sized and \$6.00 half size. The fee for data in digital format is \$25.00 per town and \$10.00 per CD.

As authorized by Real Property Tax Law Section 503, subd. 7 and Ulster County Legislature Resolution No. 112 enacted May 14, 1992; the Real Property Tax Service Agency is responsible for collection and certifying that the fees for survey and subdivision maps to be filed with Ulster County have been paid. This process also includes assigning new tax map numbers and approving any new street names for 911. To assure there are no duplicate road names, prior to taking a subdivision map to the town planning board any new private road servicing more than one lot should be approved by our office and be shown on the subdivision map. This preliminary approval can be gotten over the phone with final approval being given when the subdivision map is filed with the county.

Fees are as follows:

- Two and three lot subdivision original, alteration, abandonment, and condominium maps \$25.00
- Four through nine lot subdivision original, alteration, abandonment, and condominium maps. \$50.00
- Ten or more lot subdivision original, alteration, abandonment, and condominium maps \$100.00

Please check with your local planning boards for their subdivision approval requirements

The County Assessors

Section 1532 of the New York State Real Property Tax Law states that the Director of the Real Property Tax Service Agency will advise assessors regarding the procedures for equitable assessment administration. Continuous schooling relative to their position is offered, as well as daily assistance.

Six of these assessors have achieved I.A.O. (Institute of Assessing Officers) status. They are Barbara Galloway, Town of Marbletown; Michael Sommer, Towns of Denning and Wawarsing; Cindy Hilbert, Town of Marlborough; Michael Dunham, Town of Plattekill; James Maloney, Towns of Kingston and Ulster, and Frank V. Orlando, Town of Saugerties.

We are proud of their accomplishments and appreciative of the Ulster County Assessor's Association, which plays such an integral role in our implementation of new programs for modern assessing practice.

Ulster County Assessors

| <u>Town</u> | <u>Name And Address</u> | <u>Phone</u> |
|--------------------|--|----------------------|
| Denning | Michael Sommer, IAO, 28 Cooper, Accord, NY 12404 | 626-4342 |
| Esopus | Daniel Terpening, P.O. Box 700, Port Ewen, NY 12466 | 331-5546 |
| Gardiner | Maureen Gallagher, P.O. Box 1, Gardiner, NY 12525 | 255-9388 |
| Hardenburgh | Gary Marks, Box 668, Margaretville, NY 12455 | 586-4400 586-2320 |
| Hurley | William Marks, Chr., P.O. Box 569, Hurley, NY 12443 | 331-7474 Ext 5 |
| Kingston (City) | MaryAnn Bahruth, 420 Broadway, Kingston, NY 12401 | 334-3910 |
| Kingston (Town) | James Maloney, IAO, 906 Sawkill Rd. Kingston, New York 12401 | 706-5909 |
| Lloyd | Elaine Rivera, 12 Church St., Highland, NY 12528 | 691-2197 |
| Marbletown | Barbara Galloway, IAO, P.O. Box 217, Stone Ridge, NY 12484 | 687-9523 |
| Marlborough | Cindy Hilbert, IAO, Town Hall, Rte. 9W, Milton, NY 12547 | 795-5049 |
| New Paltz | Lorry King, P.O. Box 550, New Paltz, NY 12561 | 255-0103 |
| Olive | William Cook, Town Hall, West Shokan, NY 12494 | 657-8137 |
| Plattekill | Michael Dunham, IAO, P.O. Box 45, Modena, NY 12548 | 883-7331 |
| Rochester | Cindy Stokes, P.O. Box 65, Accord, NY 12404 | 626-0920 |
| Rosendale | Dan Baker, P.O. Box 423, Rosendale, NY 12472 | 658-9864 |
| Saugerties | Frank Orlando, IAO, Town Hall, Saugerties, NY 12477 | 246-2800 |
| Shandaken | Heidi Clark, Chr., Rte. 28, Shandaken, NY 12480 Carol Seitz, Rte 28, Shandaken, NY 12480 Peter DiModica, Rte 28, Shandaken, NY 12480 | 688-5003 |
| Shawangunk | Curt Schoeberl, P.O. Box 247, Wallkill, NY 12589 | 895-2143 |
| Ulster | James Maloney, IAO, 584 E. Chester St. Bypass, Kingston, NY 12401 | 331-1317 |
| Wawarsing | Michael Sommer, IAO, 108 Canal St., Ellenville, NY 12428 | 647-6965 |
| Woodstock | Marc Plate, 45 Comeau Dr., Woodstock, NY 12498 | 679-2113 |

| Reassessment Activity in Ulster County (2001-2011) | | | | | | | | | | | | |
|--|------------------|------|------|------|------|------|------|------|------|------|------|------|
| SWIS | City / Town | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| 510800 | City of Kingston | | | | | | D | D | R | AR | AR | PRO |
| 512000 | Denning | | | | | | | | | | | |
| 512200 | Esopus | U | AR | AR | | | | | U | AR | AR | PRO |
| | | | | | | | | | | | | |
| 512400 | Gardiner | | | | U | | | | | | | |
| 512600 | Hardenburgh | | | | | | | | | | | |
| 512800 | Hurley | | U | AR | AR | | U | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 513000 | Town of Kingston | | | D | | R | | | | | | |
| 513200 | Lloyd | | | U | | | U | | | | U | PRO |
| 513400 | Marbletown | U | | | | U | | | | | | |
| | | | | | | | | | | | | |
| 513600 | Marlborough | | U | | | U | | | U | AR | AR | PRO |
| 513800 | New Paltz | | AR | AR | AR | AR | | U | | | U | PRO |
| 514000 | Olive | | | | | | R | | | | | |
| | | | | | | | | | | | | |
| 514200 | Plattekill | | U | | | U | | | | | | U |
| 514400 | Rochester | | | | | | U | | | | | U |
| 514600 | Rosendale | | | | | U | | | | U | AR | PRO |
| | | | | | | | | | | | | |
| 514800 | Saugerties | U | AR | | | U | | | | | U | PRO |
| 515000 | Shandaken | | | | | | | | | | | |
| 515200 | Shawangunk | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 515400 | Ulster | U | AR | AR | | | | | | | | |
| 515600 | Wawarsing | | | | | | | | | | | |
| 515800 | Woodstock | | | | U | | | | | | | |

Explanation of Codes

AR = Annual Reassessment

D = Data Collection

R = Initial Reassessment

U = Update Subsequent to Reassessment

INR = Reassessment Conducted Without LAS Assistance

INU = Update Conducted Without LAS Assistance

PRO=Projects to maintain 100%

Equitable Assessment Administration

Section 305 of the New York State Real Property Tax Law mandates uniform and equitable assessments. The N.Y.S. Real Property Information System provides a computerized valuation system that establishes and maintains these assessments, thus providing a foundation for proper administration of property tax.

In 2010 the Towns of Lloyd, New Paltz, and Saugerties completed reassessment projects; the Town of Rochester and Plattekill are scheduled to do the same in 2011.

The City of Kingston and Towns of Esopus, Lloyd, Marlborough, New Paltz, Rosendale and Saugerties are participating in programs to maintain an annual percentage of 100.

Special Projects

In 2010 our Agency started and completed the process of culling our property record cards in preparation for the scanning process. We were able to do this with the assistance of part time personnel hired through the County Clerk's office. Much thanks to Nina Postupack and her staff as well as Sylvia Wohlfahrt and her staff at Information Services for all their support throughout this project.

One of our senior tax mappers has experience as a Licensed Land Surveyor was requested to provide assistance to other county departments on a number of projects including:

- The proposed conveyance by the County of a section of the former O&W Railroad bed to the Town of Rochester for development as a linear park. This work was preformed in cooperation with the County Director of Planning and included research of ownership records, review of the legislative resolution authorizing the conveyance and preparation of a deed description.
- The proposed construction by Mohonk Preserve of a footbridge over Mountain Rest Road in the Town of Marbletown. Tasks performed on behalf of the County Attorney's office to date include a site visit to determine the scope of surveying needed and the review of mapping of a revised county highway boundary.
- The proposed conveyance to the Town of Lloyd of a section of former highway property located at the intersection of Routes 9W and 44/55 and improved with war monuments, sidewalks, and a parking area. Ownership records and NYSDOT mapping were obtained and provided to the County Director of Planning for development of conveyance documents.

Real Property Transfers Reports

The New York State Office of Real Property Services mandates that reports (RPS 5217) accompany all deeds recorded in the Ulster County Clerk's Office. Appearing below is a chart illustrating a six - year transfer/sales pattern.

Ulster County Towns / City

| <u>SWIS</u> | <u>Town</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 510800 | Kingston, City | 489 | 440 | 460 | 624 | 730 | 820 |
| 512000 | Denning | 33 | 31 | 43 | 34 | 41 | 61 |
| 512200 | Esopus | 235 | 192 | 246 | 259 | 293 | 385 |
| 512400 | Gardiner | 122 | 166 | 208 | 197 | 230 | 236 |
| 512600 | Hardenburgh | 18 | 21 | 26 | 20 | 40 | 41 |
| 512800 | Hurley | 172 | 195 | 198 | 241 | 209 | 251 |
| 513000 | Kingston, Town | 24 | 30 | 33 | 52 | 45 | 52 |
| 513200 | Lloyd | 232 | 239 | 277 | 300 | 378 | 461 |
| 513400 | Marbletown | 174 | 183 | 221 | 219 | 259 | 310 |
| 513600 | Marlborough | 162 | 179 | 218 | 239 | 302 | 336 |
| 513800 | New Paltz | 204 | 208 | 235 | 311 | 313 | 340 |
| 514000 | Olive | 152 | 135 | 164 | 135 | 178 | 196 |
| 514200 | Plattekill | 183 | 171 | 196 | 243 | 272 | 272 |
| 514400 | Rochester | 220 | 244 | 291 | 355 | 390 | 491 |
| 514600 | Rosendale | 133 | 132 | 156 | 154 | 213 | 204 |
| 514800 | Saugerties | 460 | 462 | 523 | 597 | 761 | 842 |
| 515000 | Shandaken | 125 | 128 | 156 | 163 | 167 | 209 |
| 515200 | Shawangunk | 206 | 240 | 278 | 295 | 335 | 344 |
| 515400 | Ulster | 260 | 274 | 248 | 355 | 350 | 392 |
| 515600 | Wawarsing | 361 | 332 | 332 | 372 | 509 | 511 |
| 515800 | Woodstock | 265 | 229 | 252 | 307 | 318 | 362 |
| 510000 | TOTAL | 4,230 | 4,231 | 4,761 | 5,472 | 6,333 | 7,116 |

2011
ADOPTED BUDGET - EXPENDITURES

BEXPAJS11A

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Fund AAAA General Fund
DEPARTMENT 1355 Assessment
DIVISION 1116 Real Property Div

| | 2008 ACTUAL EXPENSE | 2009 ACTUAL EXPENSE | 2010 ADOPTED BUDGET | 2010 REVISED BUDGET | 2011 APPROPRIATION REQUEST | 2011 EXECUTIVE RECOMMENDATION | 2011 APPROPRIATION ADOPTED |
|--|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|-------------------------------------|----------------------------------|
| 1355 Assessment | | | | | | | |
| 1116 Real Property Div | | | | | | | |
| 100 .1 Personnel Expenses | | | | | | | |
| 192 1005 Regular Pay | 465,957 | 447,027 | 433,927 | 433,927 | 397,264 | 397,264 | 397,264 |
| 192 1711 Longevity Pay | 6,000 | 6,500 | | | | | |
| 192 1807 Part Time Pay | 18,659 | 20,054 | | | | | |
| TOTAL: 100 .1 Personnel Expenses | 490,617 | 473,581 | 433,927 | 433,927 | 397,264 | 397,264 | 397,264 |
| 400 .4 Contractual Expenses | | | | | | | |
| 401 4001 General Office Supplies | 3,177 | 4,381 | 4,825 | 4,891 | 4,825 | 4,825 | 4,825 |
| 401 4028 Other General Supplies | 380 | | | | | | |
| 424 4400 Other Fees for Professional Service | 15,017 | | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 430 4461 Conference/Related Exp-Non Mileage | 23 | 151 | 1,200 | 1,200 | 900 | 900 | 900 |
| 430 4463 Memberships | 735 | 650 | 660 | 660 | 660 | 660 | 660 |
| 430 4466 Periodicals/Subscriptions | 454 | 157 | 280 | 280 | 280 | 280 | 280 |
| 432 4492 Non-Tax Travel & Related Expense | 122 | 113 | 975 | 975 | 975 | 975 | 975 |
| 432 4493 Non-Taxable Mileage | 448 | 661 | | | | | |
| 433 4507 Repair & Maintenance Equipment | 761 | 546 | 650 | 650 | 550 | 550 | 550 |
| 438 4668 Outside Printing Services | 546 | 395 | 765 | 765 | 615 | 615 | 615 |
| TOTAL: 400 .4 Contractual Expenses | 21,666 | 7,055 | 17,855 | 17,921 | 17,305 | 17,305 | 17,305 |
| TOTAL: 1116 Real Property Div | 512,283 | 480,636 | 451,782 | 451,848 | 414,569 | 414,569 | 414,569 |
| TOTAL: 1355 Assessment | 512,283 | 480,636 | 451,782 | 451,848 | 414,569 | 414,569 | 414,569 |

2011
ADOPTED BUDGET - REVENUES

BREVAJS11T

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16. 1

Fund AAAA General Fund
DEPARTMENT 1355 Assessment
DIVISION 1116 Real Property Div

| | 2008 ACTUAL REVENUE | 2009 ACTUAL REVENUE | 2010 ADOPTED BUDGET | 2010 REVISED ESTIMATE | 2011 REVENUE REQUEST | 2011 EXECUTIVE RECOMMENDATION | 2011 ADOPTED BUDGET |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------------|
| 1355 Assessment | | | | | | | |
| 1116 Real Property Div | | | | | | | |
| 667 3041 SA, CPTAP Assessing Initiative #A51 | 25,000 | 25,000 | | | | | |
| 669 3070 SA, Railroad Ceiling Financial Asst | 57,376 | 76,501 | 45,000 | 45,000 | 58,000 | 58,000 | 58,000 |
| 343 1289 Other General Government Income | 0 | 0 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 633 2655 Minor Sales, Other | 12,396 | 11,262 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| TOTAL: 1116 Real Property Div | 94,772 | 112,763 | 64,500 | 64,500 | 77,500 | 77,500 | 77,500 |
| TOTAL: 1355 Assessment | 94,772 | 112,763 | 64,500 | 64,500 | 77,500 | 77,500 | 77,500 |

Largest Taxpayers 2010
Assessment Roll

| | |
|--|---------------|
| City of New York | 1,280,828,100 |
| New York State | 339,847,000 |
| Central Hudson Gas & Electric | 330,577,300 |
| PCK Enterprises | 98,828,900 |
| Verizon | 81,146,700 |
| Tech City | 72,919,500 |
| Hudson Valley NewCo LLC | 48,798,700 |
| Smiley Brothers Inc | 26,049,800 |
| Criterion Atlantic | 21,141,000 |
| Ulster Acquisition | 12,418,000 |
| New York State Gas & Electric Corp. | 11,544,200 |
| CSX Transportation Inc. (formerly Conrail) | 11,110,200 |

Smiley Brothers Inc. – Hotel Resort Complex

Criterion Atlantic – Warehouse (Iron Mountain)

City of New York continues litigation in one town; they've settled in Town of Olive.

County Of Ulster - 2010
Statistical Information of Jurisdiction

Twenty (20) Towns

One (1) City

Three (3) Villages

| | |
|---|----------------------|
| Estimated Number of Acres in County | <u>731,392.00</u> |
| Total Acres of State Owned Property in County | 182,042.11 |
| Number of Square Miles in County | <u>1,142.8 miles</u> |

| <u>SWIS</u> | <u>TOWN</u> | <u>TAXABLE PARCELS</u> | <u>STATE OWNED PARCELS</u> | <u>STATE OWNED ACREAGE</u> |
|--------------------|--------------------|-----------------------------------|---------------------------------------|---------------------------------------|
| 510800 | Kingston, City | 8,335 | 0 | 0.00 |
| 512000 | Denning | 1,121 | 301 | 42,155.35 |
| 512200 | Esopus | 4,256 | 12 | 103.26 |
| 512400 | Gardiner | 2,899 | 36 | 2,895.66 |
| 512600 | Hardenburgh | 769 | 191 | 27,585.81 |
| 512800 | Hurley | 3,464 | 28 | 932.55 |
| 513000 | Kingston, Town | 656 | 55 | 1,681.75 |
| 513200 | Lloyd | 4,234 | 0 | 0.00 |
| 513400 | Marbletown | 3,733 | 5 | 17.25 |
| 513600 | Marlborough | 3,737 | 2 | 38.00 |
| 513800 | New Paltz | 4,090 | 0 | 0.00 |
| 514000 | Olive | 3,073 | 40 | 8,281.31 |
| 514200 | Plattekill | 3,801 | 30 | 308.85 |
| 514400 | Rochester | 4,721 | 65 | 15,002.63 |
| 514600 | Rosendale | 2,697 | 7 | 5.47 |
| 514800 | Saugerties | 9,277 | 14 | 1,505.39 |
| 515000 | Shandaken | 3,397 | 211 | 53,748.63 |
| 515200 | Shawangunk | 4,553 | 30 | 2,244.88 |
| 515400 | Ulster | 5,293 | 6 | 61.50 |
| 515600 | Wawarsing | 6,065 | 35 | 18,003.76 |
| 515800 | Woodstock | 4,665 | 83 | 7,470.06 |
| 510000 | TOTAL | 84,836 | 1,151 | 182,042.11 |

County Of Ulster - 2009
Statistical Information of Jurisdiction

Twenty (20) Towns

One (1) City

Three (3) Villages

| | |
|---|---------------|
| Estimated Number of Acres in County | 731,392.00 |
| Total Acres of New York City Owned Property in County | 34,554.52 |
| Number of Square Miles in County | 1,142.8 miles |

| <u>SWIS</u> | <u>TOWN</u> | <u>TAXABLE PARCELS</u> | <u>CITY OWNED PARCELS</u> | <u>CITY OWNED ACREAGE</u> |
|--------------------|--------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| 510800 | Kingston, City | 8,335 | 2 | 3.62 |
| 512000 | Denning | 1,121 | 60 | 2,510.42 |
| 512200 | Esopus | 4,256 | 0 | 0.00 |
| 512400 | Gardiner | 2,899 | 2 | 143.21 |
| 512600 | Hardenburgh | 769 | 8 | 591.29 |
| 512800 | Hurley | 3,464 | 25 | 6,578.80 |
| 513000 | Kingston, Town | 656 | 1 | 5.90 |
| 513200 | Lloyd | 4,234 | 0 | 0.00 |
| 513400 | Marbletown | 3,733 | 10 | 762.96 |
| 513600 | Marlborough | 3,737 | 0 | 0.00 |
| 513800 | New Paltz | 4,090 | 1 | 97.80 |
| 514000 | Olive | 3,073 | 108 | 10,527.10 |
| 514200 | Plattekill | 3,801 | 2 | 7.90 |
| 514400 | Rochester | 4,721 | 2 | 16.60 |
| 514600 | Rosendale | 2,697 | 0 | 0.00 |
| 514800 | Saugerties | 9,277 | 0 | 0.00 |
| 515000 | Shandaken | 3,397 | 61 | 2,556.42 |
| 515200 | Shawangunk | 4,553 | 2 | 201.80 |
| 515400 | Ulster | 5,293 | 0 | 0.00 |
| 515600 | Wawarsing | 6,065 | 62 | 5,843.12 |
| 515800 | Woodstock | 4,665 | 93 | 4,707.58 |
| 510000 | TOTAL | 84,836 | 439 | 34,554.52 |

**2010
Residential Assessment Ratios
Equalization Rates**

| <u>Town</u> | <u>RAR</u> | <u>Equalization Rate</u> |
|-----------------------|-------------------|-------------------------------------|
| City of Kingston | 100.00 | 100.00 |
| Denning | 16.54 | 18.00 |
| Esopus | 100.00 | 100.00 |
| Gardiner | 82.21 | 82.00 |
| Hardenburgh | 59.50 | 65.50 |
| Hurley | 92.40 | 98.00 |
| Town of Kingston | 80.84 | 85.00 |
| Lloyd | 100.00 | 100.00 |
| Marbletown | 103.92 | 100.00 |
| Marlborough | 100.00 | 100.00 |
| New Paltz | 100.00 | 100.00 |
| Olive | 104.63 | 100.00 |
| Plattekill | 91.24 | 91.50 |
| Rochester | 96.20 | 96.00 |
| Rosendale | 100.00 | 100.00 |
| Saugerties | 100.00 | 100.00 |
| Shandaken | 17.20 | 23.00 |
| Shawangunk | 18.15 | 19.00 |
| Ulster | 65.56 | 74.50 |
| Wawarsing | 1.26 | 1.65 |
| Village of Ellenville | 4.53 | |
| Woodstock | 88.28 | 83.00 |

Tax Rate Calculations

The rates listed below and on the following pages reflect procedures implemented in recent years with the assistance of Ulster County Information Services. It is our hope that these procedures will help in the understanding of how rates are determined. Also shown in the following pages are three (3) years of School Tax Rates.

City Tax Rates

| <u>YEAR</u> | <u>COUNTY TAX RATE</u> | <u>CITY TAX RATE</u> | <u>CITY OF KINGSTON TAX RATE COMBINED</u> | |
|--------------------|-----------------------------------|---------------------------------|--|-------|
| 2003 | 9.55 | 25.37 | HOMESTEAD | 34.92 |
| | 9.55 | 50.18 | NON-HOMESTEAD | 59.73 |
| 2004 | 9.75 | 27.31 | HOMESTEAD | 37.06 |
| | 9.75 | 54.30 | NON-HOMESTEAD | 64.05 |
| 2005 | 10.08 | 29.18 | HOMESTEAD | 39.26 |
| | 10.08 | 57.70 | NON-HOMESTEAD | 67.78 |
| 2006 | 14.42 | 30.52 | HOMESTEAD | 44.94 |
| | 14.42 | 60.73 | NON-HOMESTEAD | 75.15 |
| 2007 | 15.94 | 31.90 | HOMESTEAD | 47.84 |
| | 15.94 | 64.32 | NON-HOMESTEAD | 80.26 |
| 2008 | 16.56 | 32.61 | HOMESTEAD | 49.17 |
| | 16.56 | 67.14 | NON-HOMESTEAD | 83.70 |
| 2009 | 3.51 | 6.08 | HOMESTEAD | 9.59 |
| | 3.51 | 13.34 | NON-HOMESTEAD | 16.85 |
| 2010 | 3.73 | 7.08 | HOMESTEAD | 10.81 |
| | 3.73 | 13.52 | NON-HOMESTEAD | 17.25 |
| 2011 | 3.91 | 7.30 | HOMESTEAD | 11.21 |
| | 3.91 | 14.11 | NON-HOMESTEAD | 18.02 |

Village Tax Rates

| | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>ELLENVILLE*</u> | 175.61 | 183.72 | 183.41 | 197.80 | 221.82 | 236.61 | 253.55 | 265.49 |
| <u>NEW PALTZ</u> | 8.45 | 7.72 | 7.24 | 5.96 | 4.62 | 4.77 | 4.77 | 4.86 |
| <u>SAUGERTIES</u> | 11.70 | 12.28 | 12.28 | 7.39 | 7.39 | 7.68 | 8.15 | 8.14 |

* These rates are used against the Village Assessment Roll.

2011 Ulster County Tax Rates

| | Column 1 County Taxable Value | + Column 2 Clergy Exemption | + Column 3 Veterans Exemption | = Column 4 Apportionment Value | Divide by Column 5 State Equal- ization Rate | = Column 6 Equalized Value | Column 7 % Share of County Tax | Column 8 Share of County Tax | Column 9 Other Adjustments | Column 10 Net County Charges | Column 11 Col 10 / Col 1 = Tax Rate |
|---------------|---|-----------------------------------|-------------------------------------|--------------------------------------|--|----------------------------------|--------------------------------------|------------------------------------|----------------------------------|------------------------------------|---|
| TOWNS: | Amount to be Raised: 76,899,871.21 | | | | | | | | | | |
| | | | | | | | | | | | |
| Denning | 26,944,955 | 4,500 | 129,146 | 27,074,101 | 18.00% | 150,411,672 | 0.7543605% | 580,106.06 | (3.72) | 580,102.34 | 21.529163 |
| Esopus | 900,112,507 | | 14,512,547 | 914,629,554 | 100.00% | 914,629,554 | 4.5871470% | 3,527,533.06 | (23.23) | 3,527,509.83 | 3.918965 |
| Gardiner | 714,363,214 | | 6,275,407 | 720,638,621 | 82.00% | 878,827,587 | 4.4075892% | 3,389,452.43 | (21.42) | 3,389,431.01 | 4.744689 |
| Hardenburgh | 106,888,638 | 1,500 | 154,301 | 107,042,939 | 65.50% | 163,424,334 | 0.8196230% | 630,293.15 | (4.11) | 630,289.04 | 5.896689 |
| Hurley | 888,752,890 | | 14,259,698 | 903,014,088 | 98.00% | 921,442,947 | 4.6213182% | 3,553,810.88 | (22.26) | 3,553,788.62 | 3.998624 |
| Kingston Town | 76,514,159 | | 1,338,050 | 77,852,209 | 85.00% | 91,590,834 | 0.4593560% | 353,246.51 | (2.34) | 353,244.17 | 4.616716 |
| Kingston City | 1,766,377,764 | 7,500 | 26,159,568 | 1,792,544,832 | 100.00% | 1,792,544,832 | 8.9901607% | 6,913,466.91 | (44.14) | 6,913,422.77 | 3.913898 |
| Lloyd | 1,106,793,700 | 4,500 | 14,692,834 | 1,121,491,034 | 100.00% | 1,121,491,034 | 5.6246206% | 4,325,354.11 | (28.20) | 4,325,325.91 | 3.907978 |
| Marbletown | 936,833,954 | 3,000 | 10,498,253 | 947,335,207 | 100.00% | 947,335,207 | 4.7511758% | 3,653,671.86 | (23.53) | 3,653,648.33 | 3.899996 |
| Marlborough | 819,454,157 | 1,500 | 17,020,689 | 836,476,346 | 100.00% | 836,476,346 | 4.1951847% | 3,226,112.64 | (21.93) | 3,226,090.71 | 3.936878 |
| New Paltz | 1,245,818,289 | 3,000 | 14,070,333 | 1,259,891,622 | 100.00% | 1,259,891,622 | 6.3187419% | 4,859,135.95 | (29.82) | 4,859,106.13 | 3.900333 |
| Olive | 1,269,235,184 | 3,000 | 8,567,916 | 1,277,806,100 | 100.00% | 1,277,806,100 | 6.4085885% | 4,928,228.31 | (30.55) | 4,928,197.76 | 3.882809 |
| Plattekill | 662,639,471 | 4,500 | 12,744,396 | 675,388,367 | 91.50% | 738,129,363 | 3.7019445% | 2,846,809.09 | (18.83) | 2,846,790.26 | 4.296137 |
| Rochester | 778,240,621 | 3,000 | 9,095,898 | 787,339,519 | 96.00% | 820,145,332 | 4.1132797% | 3,163,127.37 | (21.21) | 3,163,106.16 | 4.064432 |
| Rosendale | 549,796,189 | 4,500 | 9,388,322 | 559,189,011 | 100.00% | 559,189,011 | 2.8045039% | 2,156,673.94 | (14.72) | 2,156,659.22 | 3.922652 |
| Saugerties | 1,866,041,708 | 10,500 | 37,647,667 | 1,903,699,875 | 100.00% | 1,903,699,875 | 9.5476372% | 7,342,168.44 | (47.47) | 7,342,120.97 | 3.934596 |
| Shandaken | 154,639,252 | 1,500 | 1,102,232 | 155,742,984 | 23.00% | 677,143,409 | 3.3960813% | 2,611,599.14 | (16.99) | 2,611,582.15 | 16.888223 |
| Shawangunk | 179,926,411 | 3,000 | 3,732,810 | 183,662,221 | 19.00% | 966,643,268 | 4.8480117% | 3,728,138.97 | (24.96) | 3,728,114.01 | 20.720216 |
| Ulster | 1,002,195,007 | 4,500 | 13,736,464 | 1,015,935,971 | 74.50% | 1,363,672,444 | 6.8392344% | 5,259,396.67 | (35.00) | 5,259,361.67 | 5.247843 |
| Wawarsing | 18,683,075 | 3,000 | 341,582 | 19,027,657 | 1.65% | 1,153,191,333 | 5.7836073% | 4,447,615.47 | (28.91) | 4,447,586.56 | 238.054312 |
| Woodstock | 1,265,132,564 | 1,500 | 10,028,165 | 1,275,162,229 | 91.00% | 1,401,277,175 | 7.0278337% | 5,404,430.17 | (36.56) | 5,404,393.61 | 4.271800 |
| Total | 16,335,383,709 | 64,500 | 225,496,278 | 16,560,944,487 | | 19,938,963,280 | 100.00% | 76,900,371.11 | (499.90) | 76,899,871.21 | |

Note:

County Budget: 76,944,960.00

County Relieves: 44,588.89

County Tax: 76,900,371.11

SOURCE: Ulster County Real Property Tax Service Agency

2011 Town Tax Rate

| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 |
|------------------------------|-----------------------|----------------------|------------------|----------------|---------------------|------------------------|---|---|----------------------------|---|
| Towns: | Town Taxable Value | Town General Charge | Erroneous Taxes | Public Library | Home Relief | Town Share of Relevies | Total Town General Charges (Col 7 / Col 1)*1000 =(sum cols 2,3,5)-col 6 | Town General Rate (Col 7 / Col 1)*1000 | Total Town Highway Charges | Town H'way Rate (Col 9 / Col 1)*1000 |
| Denning | 27,085,762 | 157,323.00 | 450.96 | | | 130.20 | 157,643.76 | 5.82017 | 627,900.00 | 23.18192 |
| Esopus | 905,973,966 | 1,363,581.00 | 4,634.99 | | | 631.44 | 1,367,584.55 | 1.50952 | 1,052,614.00 | 1.16186 |
| Gardiner | 713,030,845 | 474,370.00 | 454.43 | 229,230.00 | 12,525.39 | 366.30 | 716,213.52 | 1.00446 | 1,011,190.00 | 1.41816 |
| Hardenburgh | 107,103,599 | 313,160.00 | 96.48 | | | 0.00 | 313,256.48 | 2.92480 | 460,400.00 | 4.29864 |
| Hurley | 897,661,894 | 748,768.00 | (6.11) | | | 282.42 | 748,479.47 | 0.83381 | 1,403,123.00 | 1.56309 |
| Kingston Town | 76,903,566 | 341,558.00 | 0.36 | | | 193.78 | 341,364.58 | 4.43887 | 183,809.00 | 2.39012 |
| Kingston City | 1,772,321,720 | | (5.61) | | 1,153,730.70 | 0.00 | 1,153,725.09 | 0.65097 | | 0.00000 |
| Lloyd | 1,103,712,939 | 2,561,487.50 | 400.01 | | | 3,024.96 | 2,558,862.55 | 2.31841 | 1,603,955.00 | 1.45324 |
| Marbletown | 932,665,924 | 730,080.00 | 995.75 | | | 2,980.28 | 728,095.47 | 0.78066 | 1,154,502.00 | 1.23785 |
| Marlborough | 822,370,538 | 3,138,578.00 | 3,504.91 | | | 0.00 | 3,142,082.91 | 3.82076 | 2,249,242.00 | 2.73507 |
| New Paltz | | | | | | | | | | |
| Town Within Village | 1,247,168,181 | 6,626,139.00 | 1,926.00 | | 18,066.69 | 0.00 | 6,646,131.69 | 5.32898 | 335,028.00 | 0.26863 |
| Town Outside of Village | 934,960,546 | 177,304.00 | | | | | 177,304.00 | 0.18964 | 1,221,943.00 | 1.30695 |
| Town Outside of Village Rate | | | | | | | 0.00 | 5.51862 | | 1.57558 |
| Olive | 1,270,497,424 | 1,532,515.00 | 106.81 | | 2,007.41 | 0.00 | 1,534,629.22 | 1.20790 | 1,564,748.00 | 1.23160 |
| Plattekill | 661,280,109 | 973,501.00 | 3.39 | | 1,111.20 | 2,175.33 | 972,440.26 | 1.47054 | 1,173,379.00 | 1.77441 |
| Rochester | 775,571,132 | 784,835.00 | 5,190.45 | | | 327.36 | 789,698.09 | 1.01821 | 1,084,318.00 | 1.39809 |
| Rosendale | 551,205,731 | 1,458,213.00 | 1,613.22 | | | 1,252.08 | 1,458,574.14 | 2.64615 | 967,696.00 | 1.75560 |
| Saugerties | | | | | | | | | | |
| Town Within Village | 1,870,417,715 | 5,291,059.00 | 2,542.92 | | 117,847.36 | 0.00 | 5,411,449.28 | 2.89318 | 0.00 | 0.00000 |
| Town Outside of Village | 1,561,651,181 | 290,138.00 | | | | | 290,138.00 | 0.18579 | 2,708,138.00 | 1.73415 |
| Town Outside of Village Rate | | | | | | | 0.00 | 3.07897 | | 1.73415 |
| Shandaken | 154,639,252 | 1,602,517.00 | 1,279.07 | | 38,014.79 | 3,652.33 | 1,638,158.53 | 10.59342 | 1,332,687.00 | 8.61804 |
| Shawangunk | 182,869,106 | 1,226,278.00 | 2,749.69 | | | 2,575.15 | 1,226,452.54 | 6.70672 | 1,543,619.00 | 8.44111 |
| Ulster | 1,011,938,977 | 5,369,042.28 | 0.00 | | | 5,390.65 | 5,363,651.63 | 5.30037 | 2,454,345.23 | 2.42539 |
| Wawarsing | | | | | | | | | | |
| Town Within Village | 18,870,352 | 2,204,139.00 | 540.69 | | | 2,612.45 | 2,202,067.24 | 116.69455 | 11,660.00 | 0.61790 |
| Town Outside of Village | 16,031,658 | 124,094.00 | | | | | 124,094.00 | 7.74056 | 3,333,421.00 | 207.92740 |
| Town Outside of Village Rate | | | | | | | | 124.43511 | | 208.54530 |
| Woodstock | 1,264,701,102 | 3,185,572.00 | 2,897.30 | | 17,032.12 | 3,089.67 | 3,202,411.75 | 2.53215 | 1,502,322.00 | 1.18789 |
| Total | 18,880,633,219 | 40,674,251.78 | 29,375.71 | | 1,360,335.66 | 28,684.40 | 42,264,508.75 | | 28,980,039.23 | |

| 2011 Special District Tax Rates | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 |
|--|------------------------------|----------------------------|--|---|--------------------------------|--|--|-------------------------------------|-----------------------------------|
| Towns and Special Districts | Special District Code | Amount to be Raised | Towns in EQ District | Town Taxable Value (Units, Points, Move Tax) | State Equalization Rate | Equalized Value | % of Total Equalized Value | Share of Amnt. to be Raised | Tax Rate |
| 26 HARDENBURGH | | | | | | | | | |
| Middletown Hardenburgh Fire | FD041 (EQ DIST) | 259,170.00 | Hardenburgh (Ulster Co Middletown (Delaware Roxbury (Delaware Co | 28,609,284 172,101,509 2,271,549 | 65.50% 54.50% 28.00% | 43,678,296 315,782,585 8,112,675 | 11.882872% 85.910039% 2.207089% | 30,796.84 222,653.05 5,720.11 | 1.076463 1.293731 2.518155 |
| | | | | | | 367,573,557 | 100.000000% | 259,170.00 | |
| Beaverkill Valley Fire | FD042 (EQ DIST) | 74,450.00 | Hardenburgh (Ulster Co Rockland (Sullivan C Colchester (Delaware C | 57,435,745 32,612,030 38,100 | 65.50% 60.00% 3.47% | 87,688,160 54,353,383 1,097,983 | 61.260619% 37.972309% 0.767072% | 45,608.53 28,270.38 571.08 | 0.794079 0.866870 14.989103 |
| | | | | | | 143,139,526 | 100.000000% | 74,450.00 | |
| Arena Fire Dist | FD043 (EQ DIST) | 30,409.00 | Hardenburgh (Ulster Co Middletown (Delaware Andes (Delaware Co.) | 10,194,919 19,596,333 36,662,381 | 65.50% 54.50% 100.00% | 15,564,762 35,956,574 36,662,381 | 17.650381% 40.774619% 41.575001% | 5,367.30 12,399.15 12,642.54 | 0.526469 0.632728 0.344837 |
| | | | | | | 88,183,717 | 100.000000% | 30,409.00 | |
| Fire Protection Dist #1 | FD044 | 1,000.00 | | 14,280,767 | | | | | 0.070024 |
| Hardenburgh Insurance Prem. | FD043 | 2,251.51 | | 10,194,919 | | | | | 0.220846 |
| Hardenburgh Insurance Prem. | FD041 | 6,318.26 | | 28,609,284 | | | | | 0.220846 |
| Hardenburgh Ambulance | AD300 | 2,100.00 | | 38,804,203 | | | | | 0.054118 |
| 28 HURLEY | | | | | | | | | |
| Hurley Fire | FD051 | 199,695.00 | | 304,684,003 | | | | | 0.655417 |
| West Hurley Fire | FD052 | 332,829.00 | | 612,919,002 | | | | | 0.543023 |
| West Hurley Library | LB052 | 166,060.00 | | 612,714,152 | | | | | 0.271024 |
| West Hurley Lib Bond | LB050 | 46,793.00 | | 611,821,772 | | | | | 0.076481 |
| Hurley Library | LB053 | 82,080.00 | | 304,684,003 | | | | | 0.269394 |
| Rolling Meadows Light | LT051 | 7,750.00 | | 44,118,432 | | | | | 0.175664 |
| | | | | | | | | | |
| 30 KINGSTON | | | | | | | | | |
| Sawkill Fire | FD061 | 131,290.00 | | 79,246,629 | | | | | 1.656727 |

| 2011 Special District Tax Rates | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 |
|--|------------------------------|----------------------------|-----------------------------|---|--------------------------------|---------------------------|-----------------------------------|------------------------------------|----------------------|
| Towns and Special Districts | Special District Code | Amount to be Raised | Towns in EQ District | Town Taxable Value (Units, Points, Move Tax) | State Equalization Rate | Equalized Value | % of Total Equalized Value | Share of Amnt. to be Raised | Tax Rate |
| 32 LLOYD | | | | | | | | | |
| Highland Ambulance Dist | AD400 | 230,256.00 | | 1,145,413,834.00 | | | | | 0.201024 |
| Highland Fire | FD072 | 1,007,105.00 | | 1,082,567,864 | | | | | 0.930293 |
| Clintondale Fire | FD121 (EQ DIST) | 319,900.23 | LLoyd Plattekill | 64,283,615 160,907,224 | 100.00% 91.50% | 64,283,615 175,854,890 | 26.769391% 73.230609% | 85,635.34 234,264.89 | 1.332149 1.455900 |
| | | | | | | 240,138,505 | 100.000000% | 319,900.23 | |
| Highland Light | LT071 | 154,700.00 | | 1,019,750,129 | | | | | 0.151704 |
| Highland Sewer | SW071 | 229,120.00 | | 412,272,980 | | | | | 0.555748 |
| Highland Sewer Cap Cost | SW073 | 103,380.00 | | 434,674,273 | | | | | 0.237833 |
| Highland Water | WD072 | 103,734.00 | | 476,853,867 | | | | | 0.217538 |
| Highland Water Cap Cost | WD074 | 430,944.00 | | 513,004,660 | | | | | 0.840039 |
| 34 MARBLETOWN | | | | | | | | | |
| Stone Ridge Fire | FD081 | 357,025.00 | | 222,874,537 | | | | | 1.601910 |
| High Falls Fire | FD082 (EQ DIST) | 257,947.00 | Marbletown Rosendale | 163,456,273 47,976,093 | 100.00% 100.00% | 163,456,273 47,976,093 | 77.309012% 22.690988% | 199,416.28 58,530.72 | 1.219998 1.219998 |
| | | | | | | 211,432,366 | 100.000000% | 257,947.00 | |
| Cottekill Fire | FD083 (EQ DIST) | 107,277.00 | Marbletown Rosendale | 45,954,510 34,981,415 | 100.00% 100.00% | 45,954,510 34,981,415 | 56.778878% 43.221122% | 60,910.68 46,366.32 | 1.325456 1.325456 |
| | | | | | | 80,935,925 | 100.000000% | 107,277.00 | |
| Marbletown Fire | FD084 | 66,225.00 | | 37,309,291 | | | | | 1.775027 |
| Lomontville Fire | FD085 | 88,000.00 | | 165,793,409 | | | | | 0.530781 |
| Kripplebush Fire | FD086 | 133,125.00 | | 196,543,355 | | | | | 0.677331 |
| Vly Atwood Fire | FD087 | 53,075.00 | | 143,768,029 | | | | | 0.369171 |
| Stone Ridge Library | LB081 | 229,612.00 | | 975,325,400 | | | | | 0.235421 |
| Stone Ridge Light | LT081 | 6,000.00 | | 41,509,281 | | | | | 0.144546 |
| High Falls Light | LT082 | 6,000.00 | | 33,968,151 | | | | | 0.176636 |
| High Falls Water Dist | WD082 (EQ DIST) | 10,000.00 | Marbletown Rosendale | 31,806,059 9,455,200 | 100.00% 100.00% | 31,806,059 9,455,200 | 77.084558% 22.915442% | 7,708.46 2,291.54 | 0.242358 0.242358 |
| | | | | | | 41,261,259 | 100.000000% | 10,000.00 | |

| 2011 Special District Tax Rates | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 |
|--|------------------------------|----------------------------|-----------------------------|---|--------------------------------|------------------------|-----------------------------------|------------------------------------|-----------------|
| Towns and Special Districts | Special District Code | Amount to be Raised | Towns in EQ District | Town Taxable Value (Units, Points, Move Tax) | State Equalization Rate | Equalized Value | % of Total Equalized Value | Share of Amnt. to be Raised | Tax Rate |
| 36 MARLBOROUGH | | | | | | | | | |
| Winston Est - Dist 1 | DD020 (MOVE TAX) | 1,540.00 | | 1,540 | | | | | |
| Orchard Ridge - Dist 3 | DD021 (MOVE TAX) | 1,540.00 | | 1,540 | | | | | |
| Oakwood Mills - Dist 4 | DD022 (MOVE TAX) | 1,540.00 | | 1,540 | | | | | |
| Lucky Seven - Dist 2 | DD023 (MOVE TAX) | 1,100.00 | | 1,100 | | | | | |
| Meadow View Est Dist 5 | DD024 (MOVE TAX) | 1,100.00 | | 1,100 | | | | | |
| Quaker Hill Drainage | DD025 (MOVE TAX) | 840.00 | | 840 | | | | | |
| Marlborough Chase Dist | DD026 (MOVE TAX) | 2,560.00 | | 2,560 | | | | | |
| Prospect Ridge Manor Dist | DD027 (MOVE TAX) | 1,900.00 | | 1,900 | | | | | |
| Stamen Knolls Dist | DD028 (MOVE TAX) | 1,476.00 | | 1,476 | | | | | |
| Marlborough Fire | FD091 | 405,000.00 | | 545,283,901 | | | | | 0.742732 |
| Milton Fire | FD092 | 353,150.00 | | 320,946,402 | | | | | 1.100339 |
| Marlborough Light | LT091 | 35,950.00 | | 154,539,777 | | | | | 0.232626 |
| Milton Light | LT092 | 20,980.00 | | 66,522,011 | | | | | 0.315384 |
| McLaughlin Light | LT093 | 2,095.00 | | 11,646,000 | | | | | 0.179890 |
| Marlborough Sewer | SW091 | 133,550.00 | | 109,283,538 | | | | | 1.222050 |
| Milton Sewer #1 | SW098 | 33,500.00 | | 18,383,425 | | | | | 1.822294 |
| Sewer Extension #1 | SW092 (MOVE TAX) | | | | | | | | |
| Marlborough Water | WD091 | 0.00 | | 365,810,588 | | | | | 0.000000 |
| 38 NEW PALTZ | | | | | | | | | |
| Storm Water District #1 | DD002(MOVE TAX) | 1,380.00 | | 1,380.00 | | | | | |
| Storm Water District #2 | DD015 (MOVE TAX) | 1,736.00 | | 1,736.00 | | | | | |
| Storm Water District #3 | DD016 (MOVE TAX) | 1,488.00 | | 1,488.00 | | | | | |
| Storm Water District #4 | DD017 (MOVE TAX) | 2,205.00 | | 2,205.00 | | | | | |
| New Paltz Fire Protection | FD101 | 244,005.00 | | 964,988,001 | | | | | 0.252858 |
| Cherry Hill Sewer #5 (Adval) | SW101 | 6,148.00 | | 17,392,916 | | | | | 0.353477 |
| Cherry Hill Sewer #5 (Pts.) | SW101 (POINTS) | 1,537.00 | | 630.00 | | | | | 2.439683 |
| New Paltz Sewer (Fr. Ft.) | SW102 (UNITS) | 0.00 | | 9,517.20 | | | | | 0.000000 |
| New Paltz Sewer (AdVal) | SW102 | 0.00 | | 52,513,500 | | | | | 0.000000 |
| Ohioville Sewer #6 (Adval) | SW103 | 10,268.00 | | 12,949,600 | | | | | 0.792920 |
| Ohioville Sewer #6 (Pts.) | SW103 (POINTS) | 2,567.00 | | 1,065.00 | | | | | 2.410329 |
| New Paltz Water #1 | WD101 | 0.00 | | 0 | | | | | |
| New Paltz Water #2 | WD102 | 0.00 | | 0 | | | | | |
| New Paltz Water #3 | WD103(MOVE TAX) | 4,265.00 | | 4,265.00 | | | | | |
| Water District #4 | WD104 (MOVE TAX) | 0.00 | | 0.00 | | | | | |

| 2011 Special District Tax Rates | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 |
|--|------------------------------|----------------------------|---|---|--------------------------------|----------------------------|-----------------------------------|------------------------------------|------------------------|
| Towns and Special Districts | Special District Code | Amount to be Raised | Towns in EQ District | Town Taxable Value (Units, Points, Move Tax) | State Equalization Rate | Equalized Value | % of Total Equalized Value | Share of Amnt. to be Raised | Tax Rate |
| 40 OLIVE | | | | | | | | | |
| Olive Fire Protection | FD111 | 552,368.00 | | 1,296,536,865 | | | | | 0.426033 |
| Onteora Court Light | LT111 | 700.00 | | 4,990,815 | | | | | 0.140258 |
| 42 PLATTEKILL | | | | | | | | | |
| Clintondale Fire | FD121 (EQ DIST) | 319,900.23 | Lloyd Plattekill | 64,283,615 160,907,224 | 100.00% 91.50% | 64,283,615 175,854,890 | 26.769391% 73.230609% | 85,635.34 234,264.89 | 1.332149 1.455900 |
| Modena Fire | FD122 | 261,658.00 | | 230,006,039 | | 240,138,505 | 100.000000% | 319,900.23 | 1.137614 |
| Plattekill Fire | FD123 (EQ DIST) | 780,000.00 | Plattekill (Ulster Co.) Newburgh (Orange C | 302,375,069 55,671,363 | 91.50% 32.80% | 330,464,556 169,729,765 | 66.067235% 33.932765% | 515,324.43 264,675.57 | 1.704256 4.754250 |
| Hunt Road Drain | DD001 (MOVE TAX) | 800.00 | | 800.00 | | | | | |
| Spring Meadows 1 | DD003 (MOVE TAX) | 1,935.00 | | 1935.00 | | | | | |
| Patura Gardens Drain | DD004 (MOVE TAX) | 2,240.00 | | 2240.00 | | | | | |
| Glen Rock Drainage | DD005 (MOVE TAX) | 8,382.00 | | 8382.00 | | | | | |
| Huckleberry Ridge Drain | DD006 (MOVE TAX) | 3,234.00 | | 3234.00 | | | | | |
| Peters Place Drain | DD007 (MOVE TAX) | 1,128.00 | | 1128.00 | | | | | |
| Finn Estates Drainage | DD008 (MOVE TAX) | 1,088.00 | | 1088.00 | | | | | |
| Quaker Street Drainage | DD009 (MOVE TAX) | 6,300.00 | | 6300.00 | | | | | |
| Arcadia Estates Drainage | DD010 (MOVE TAX) | 1,428.00 | | 1428.00 | | | | | |
| Plattekill Library District | LB042 | 393,350.00 | | 545,934,704 | | | | | 0.720507 |
| Clintondale Light | LT121 | 8,350.00 | | 29,493,389 | | | | | 0.283114 |
| Modena Light | LT122 | 17,000.00 | | 30,906,409 | | | | | 0.550048 |
| 44 ROCHESTER | | | | | | | | | |
| Accord Fire | FD131 | 625,050.00 | | 804,501,350 | | | | | 0.776941 |
| Kerhonkson Fire | FD191 (EQ DIST) | 199,226.00 | Rochester Wawarsing | 43,900 1,588,307 | 96.00% 1.65% | 45,729 96,261,030 | 0.047483% 99.952517% | 94.60 199,131.40 | 2.154855 125.373370 |
| Barry Lane | HD344 (MOVE TAX) | 5,422.00 | | 5,422.00 | | 96,306,759 | 100.000000% | 199,226.00 | |
| Kerhonkson Light #2 | LT132 | 1,236.00 | | 8,922,320 | | | | | 0.138529 |
| Accord Light | LT133 | 1,956.00 | | 9,867,287 | | | | | 0.198231 |
| Berne Road Light | LT134 | 360.00 | | 2,629,144 | | | | | 0.136927 |

| 2011 Special District Tax Rates | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | |
|---------------------------------|------------------------|---------------------|-------------------------|--|-------------------------|---------------------------|----------------------------|-----------------------------|-------------|-----------|
| Towns and Special Districts | Special District Code | Amount to be Raised | Towns in EQ District | Town Taxable Value (Units, Points, Move Tax) | State Equalization Rate | Equalized Value | % of Total Equalized Value | Share of Amnt. to be Raised | Tax Rate | |
| 46 ROSENDALE | FD082 (EQ DIST) | 257,947.00 | Marbletown Rosendale | 163,456,273 47,976,093 | 100.00% 100.00% | 163,456,273 47,976,093 | 77.309012% | 199,416.28 | 1.219998 | |
| | | | | | | | 22.690988% | 58,530.72 | 1.219998 | |
| | | | | | | | 211,432,366 | 100.000000% | 257,947.00 | |
| | FD083 (EQ DIST) | 107,277.00 | Marbletown Rosendale | 45,954,510 34,981,415 | 100.00% 100.00% | 45,954,510 34,981,415 | 56.778878% | 60,910.68 | 1.325456 | |
| | | | | | | | 43.221122% | 46,366.32 | 1.325456 | |
| | | | | | | | 80,935,925 | 100.000000% | 107,277.00 | |
| | Tillson Fire | FD143 | 127,650.00 | | | | | | 0.642718 | |
| | Bloomington Fire Prot. | FD145 | 206,000.00 | | | | | | 1.311589 | |
| | Rosendale Fire | FD148 | 185,000.00 | | | | | | 1.391950 | |
| | Rosendale Library | LB141 | 244,050.00 | | | | | | 0.428035 | |
| | High Falls Light | LT141 | 800.00 | | | | | | 0.117666 | |
| | High Falls Park Light | LT142 | 1,500.00 | | | | | | 0.112992 | |
| | Rosendale Light | LT143 | 20,000.00 | | | | | | 0.195052 | |
| | Rosendale Sewer | SW141 | 1,000.00 | | | | | | 0.013320 | |
| | High Falls Water Dist | WD082 (EQ DIST) | 10,000.00 | Marbletown Rosendale | 31,806,059 9,455,200 | 100.00% 100.00% | 31,806,059 9,455,200 | 77.084558% | 7,708.46 | 0.242358 |
| | | | | | | | | 22.915442% | 2,291.54 | 0.242358 |
| | | | | | | | | 41,261,259 | 100.000000% | 10,000.00 |
| | Rosendale Water | WD141 | | | 106,923,953 | | | | | 0.000000 |

[illegible]

| 2011 Special District Tax Rates | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 |
|--|------------------------------|----------------------------|----------------------------------|---|--------------------------------|------------------------|-----------------------------------|------------------------------------|-----------------|
| Towns and Special Districts | Special District Code | Amount to be Raised | Towns in EQ District | Town Taxable Value (Units, Points, Move Tax) | State Equalization Rate | Equalized Value | % of Total Equalized Value | Share of Amnt. to be Raised | Tax Rate |
| 50 SHANDAKEN | | | | | | | | | |
| Phoenicia Fire | FD161 | 251,017.00 | | 94,141,610 | | | | | 2.666377 |
| Big Indian Oliverea Fire | FD162 | 102,000.00 | | 46,264,443 | | | | | 2.204717 |
| Highmount Fire Protection | FD163 | 46,400.00 | | 11,210,286 | | | | | 4.139056 |
| Pine Hill Fire Protection | FD164 | 42,000.00 | | 9,029,618 | | | | | 4.651360 |
| Phoenicia Light | LT161 | 12,000.00 | | 10,918,371 | | | | | 1.099065 |
| Chichester Light | LT162 | 1,800.00 | | 2,664,368 | | | | | 0.675582 |
| Pine Hill Light | LT163 | 7,200.00 | | 6,147,637 | | | | | 1.171182 |
| Phoenicia Water | WD161 | 48,602.00 | | 11,704,870 | | | | | 4.152289 |
| Pine Hill Water | WD162 | 50,000.00 | | 19,027,031 | | | | | 2.627840 |
| 52 SHAWANGUNK | | | | | | | | | |
| Wallkill Ambulance Dist. | AD002 | 75,500.00 | | 81,447,618 | | | | | 0.926976 |
| Maple Ridge Drainage | DD095 | 750.00 | | 1,029,000 | | | | | 0.728863 |
| Plains Estates Drainage | DD096 (MOVE TAX) | 250.00 | | 250 | | | | | |
| Orange County Ent. Drain | DD097 (MOVE TAX) | 250.00 | | 250 | | | | | |
| Rolling Hills Est. Drainage | DD098 (MOVE TAX) | 500.00 | | 500 | | | | | |
| Titus Drainage Dist. | DD099 (MOVE TAX) | 250.00 | | 250 | | | | | |
| Prospect Hgts Drainage | DD100 (MOVE TAX) | 250.00 | | 250 | | | | | |
| Wallkill Fire | FD171 | 523,306.00 | | 81,447,618 | | | | | 6.425062 |
| Prospect Fire Prot. | FD172 | 98,500.00 | | 17,759,490 | | | | | 5.546330 |
| Shawangunk Valley Fire | FD174 (EQ DIST) | 265,727.00 | Gardiner Shawangunk | 98,915,501 | 82.00% | 120,628,660 | 42.209908% | 112,163.12 | 1.133929 |
| | | | | 31,379,288 | 19.00% | 165,154,147 | 57.790092% | 153,563.88 | 4.893797 |
| | | | | | | 285,782,807 | 100.000000% | 265,727.00 | |
| Walker Valley Fire Prot | FD176 | 321,961.00 | | 56,585,876 | | | | | 5.689777 |
| Pine Bush Area Pub Library | LB153 | 173,000.00 | Crawford (Orange Co.) Shawangunk | 325,595,170 | 35.10% | 927,621,567 | 65.750906% | 113,749.07 | 0.349357 |
| | | | | 91,806,150 | 19.00% | 483,190,263 | 34.249094% | 59,250.93 | 0.645392 |
| | | | | | | 1,410,811,830 | 100.000000% | 173,000.00 | |
| Wallkill Library | LB152 | 250,000.00 | | 92,477,299 | | | | | 2.703366 |
| Wallkill Light | LT171 | 17,000.00 | | 14,894,364 | | | | | 1.141371 |
| Wallkill Sidewalk | SD175 (UNITS) | 17,000.00 | | 36,651 | | | | | 0.463835 |
| Wallkill Sewer | SW171 | 68,970.00 | | 24,215,605 | | | | | 2.848163 |
| Wallkill Water Dist | WD172 | 76,080.00 | | 26,123,098 | | | | | 2.912365 |

| 2011 Special District Tax Rates | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 |
|--|------------------------------|----------------------------|-----------------------------|---|--------------------------------|------------------------|-----------------------------------|------------------------------------|-----------------|
| Towns and Special Districts | Special District Code | Amount to be Raised | Towns in EQ District | Town Taxable Value (Units, Points, Move Tax) | State Equalization Rate | Equalized Value | % of Total Equalized Value | Share of Amnt. to be Raised | Tax Rate |
| 54 ULSTER | | | | | | | | | |
| Ulster Fire #5 | FD181 | 1,218,482.43 | | 709,937,270 | | | | | 1.716324 |
| Ulster Fire #5 Bond | FD185 | 102,596.93 | | 609,001,814 | | | | | 0.168467 |
| Ruby Fire | FD182 | 174,600.00 | | 79,110,682 | | | | | 2.207034 |
| East Kingston Fire Prot. | FD183 | 196,904.20 | | 96,591,093 | | | | | 2.038534 |
| Eddyville Fire Prot. | FD184 | 60,000.00 | | 22,615,146 | | | | | 2.653089 |
| Ulster Fire #1 | FD186 | 201,692.19 | | 139,750,872 | | | | | 1.443227 |
| Town Library | LB181 | 277,278.86 | | 1,047,539,331 | | | | | 0.264695 |
| East Kingston Light | LT181 | 6,500.00 | | 6,711,797 | | | | | 0.968444 |
| Albany Avenue Light | LT182 | 32,253.14 | | 234,442,290 | | | | | 0.137574 |
| Whittier Light | LT183 | 4,500.00 | | 15,236,623 | | | | | 0.295341 |
| Krauss Light | LT184 | 8,800.00 | | 11,799,512 | | | | | 0.745794 |
| Elem Hghts Light | LT185 | 3,000.00 | | 9,735,355 | | | | | 0.308155 |
| Spring Lake Light | LT186 | 2,500.00 | | 6,614,436 | | | | | 0.377961 |
| Ulster Sewer | SW181 | 1,033,945.36 | | 563,708,289 | | | | | 1.834185 |
| Whittier Sewer | SW182 | 158,759.18 | | 32,927,850 | | | | | 4.821426 |
| Washington Ave Sewer | SW183 | 111,400.00 | | 4,578,451 | | | | | 24.331373 |
| Ulster Water | WD181 | 679,401.43 | | 584,963,763 | | | | | 1.161442 |
| Halcyon Pk Water Units | WD182 (UNITS) | 48,914.00 | | 163.00 | | | | | 300.085890 |
| Spring Lake Water | WD183 | 44,547.87 | | 16,146,796 | | | | | 2.758929 |
| Cherry Hill Water | WD184 | 102,280.00 | | 26,517,265 | | | | | 3.857110 |
| Bright Acres Water | WD185 | 66,213.00 | | 15,057,225 | | | | | 4.397424 |
| Glenerie Water | WD186 | 137,696.00 | | 24,744,254 | | | | | 5.564767 |
| East Kingston Water District | WD187 | 73,260.00 | | 7,228,228 | | | | | 10.135264 |

| 2011 Special District Tax Rates | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 |
|--|------------------------------|----------------------------|-----------------------------|---|--------------------------------|------------------------|-----------------------------------|------------------------------------|------------------------|
| Towns and Special Districts | Special District Code | Amount to be Raised | Towns in EQ District | Town Taxable Value (Units, Points, Move Tax) | State Equalization Rate | Equalized Value | % of Total Equalized Value | Share of Amnt. to be Raised | Tax Rate |
| 56 WAWARSING | | | | | | | | | |
| Wawarsing Ambulance Dist. | AD200 | 204,500.00 | | 17,673,314 | | | | | 11.571118 |
| Kerhonkson Fire | FD191 (EQ DIST) | 199,226.00 | Rochester Wawarsing | 43,900 1,588,307 | 96.00% 1.65% | 45,729 96,261,030 | 0.047483% 99.952517% | 94.60 199,131.40 | 2.154855 125.373370 |
| | | | | | | 96,306,759 | 100.000000% | 199,226.00 | |
| Napanoch Fire | FD192 | 489,300.00 | | 9,924,553 | | | | | 49.301969 |
| Ellenville Fire | FD193 | 779,132.00 | | 6,824,843 | | | | | 114.161161 |
| Cragsmoor Fire | FD194 | 105,566.00 | | 898,541 | | | | | 117.486013 |
| Spring Glen Light #1 | LT191 | 9,130.00 | | 206,854 | | | | | 44.137411 |
| Napanoch Light | LT192 | 35,200.00 | | 1,091,120 | | | | | 32.260430 |
| Kerhonkson Light | LT193 | 20,900.00 | | 574,113 | | | | | 36.403983 |
| Spring Glen Light #2 | LT194 | 2,200.00 | | 98,704 | | | | | 22.288864 |
| Mooney Light | LT195 | 4,950.00 | | 64,250 | | | | | 77.042802 |
| Wawarsing Light | LT196 | 9,900.00 | | 424,779 | | | | | 23.306237 |
| Napanoch O & M Sewer | SW191 | 151,276.00 | | 762,250 | | | | | 198.459823 |
| Kerhonkson O & M Sewer | SW192 | 168,425.00 | | 554,568 | | | | | 303.704866 |
| Napanoch Water | WD191 | 199,422.00 | | 1,239,785 | | | | | 160.852083 |
| 58 WOODSTOCK | | | | | | | | | |
| Woodstock Fire | FD201 | 1,160,192.00 | | 1,298,317,619 | | | | | 0.893612 |
| Woodstock Library | LB201 | 483,120.00 | | 1,298,317,619 | | | | | 0.372112 |
| Woodstock Light | LT202 | 14,590.00 | | 110,716,029 | | | | | 0.131779 |
| Woodstock Gardens Light | LT204 | 1,395.00 | | 9,503,658 | | | | | 0.146786 |
| Woodstock Water | WD203 | 88,837.00 | | 200,715,088 | | | | | 0.442603 |
| On-Site Sewer System | SW203 (MOVE TAX) | 41,009.38 | | 41,009.38 | | | | | |
| On-Site/Generic | SW501 (FIXED EX) | 1,546.00 | | 2,186.00 | | | | | 0.707228 |
| Hamlet Sewer District | HS101 (UNITS) | 222,635.00 | | 10,301.00 | | | | | 21.612950 |
| On-Site/Non Sys | SW801 (UNITS) | 2,033.00 | | 19,207.00 | | | | | 0.105847 |

2010 - 2011, 2009 - 2010, 2008 - 2009 School Tax Rates

| | <u>2010 - 2011 Rate</u> | | <u>2009 - 2010 Rate</u> | | <u>2008 - 2009 Rate</u> | |
|------------------------------|-------------------------|------------------|-------------------------|------------------|-------------------------|------------------|
| Ellenville Central | | | | | | |
| Rochester | | 18.32971 | | 18.52379 | | 19.06 |
| Library | | 0.74396 | | 0.73545 | | 0.7009 |
| Wawarsing | | 1066.64502 | | 1026.65957 | | 1033.1141 |
| Library | | 43.29241 | | 40.76135 | | 37.9918 |
| Fallsburgh Central | | | | | | |
| Wawarsing | | 1202.67075 | | 1211.91321 | | 1189.530749 |
| Library | | 20.397819 | | 20.93374 | | 18.595783 |
| Highland Central | | | | | | |
| Esopus | | 17.31127 | | 15.06756 | | 13.97686 |
| Library | | 0.28682 | | 0.25546 | | 0.24438 |
| Lloyd | | 17.31134 | | 16.02938 | | 15.02896 |
| Library | | 0.28682 | | 0.2716 | | 0.26278 |
| Marlboro | | 17.31127 | | 15.06756 | | 13.97686 |
| Library | | 0.28682 | | 0.25478 | | 0.24438 |
| New Paltz | | 17.31127 | | 15.06756 | | 14.40913 |
| Library | | 0.28682 | | 0.25445 | | 0.25194 |
| Plattekill | | 18.91942 | | 17.72654 | | 17.47107 |
| Library | | 0.31346 | | 0.30042 | | 0.30548 |
| Kingston Consolidated | Hmstd | Non-Hmstd | Hmstd | Non-Hmstd | Hmstd | Non-Hmstd |
| Esopus | 16.14323 | 21.89294 | 14.69252 | 19.89035 | 13.65291 | 18.35456 |
| Library | 0.00892 | 0.01210 | 0.00846 | 0.01144 | 0.0083 | 0.01116 |
| Hurley | 16.49247 | 22.83276 | 15.33864 | 21.18692 | 14.6326 | 20.44638 |
| Library | 0.00912 | 0.01264 | 0.00883 | 0.01216 | 0.0089 | 0.01241 |
| Kingston | 18.88054 | 25.66134 | 18.37367 | 24.91135 | 17.10578 | 23.14519 |
| Library | 0.01044 | 0.01417 | 0.01058 | 0.01433 | 0.01041 | 0.01409 |
| Marbletown | 15.8954 | 21.77446 | 15.11301 | 20.69652 | 14.53985 | 19.76783 |
| Library | 0.0089 | 0.01658 | 0.00892 | 0.01658 | 0.00902 | 0.01658 |
| New Paltz | 15.89538 | 29.14207 | 14.46331 | 23.49927 | 13.85025 | 29.28581 |
| Library | 0.00873 | 0.01708 | 0.00831 | 0.01238 | 0.00834 | 0.01625 |
| Rosendale | 16.10985 | 21.98318 | 14.67218 | 19.92229 | 15.95098 | 21.57620 |
| Library | 0.0089 | 0.01216 | 0.00845 | 0.01146 | 0.0097 | 0.01312 |
| Saugerties | 16.86165 | 22.57856 | 18.78704 | 25.23463 | 18.3621 | 24.48904 |
| Library | 0.00939 | 0.01225 | 0.01073 | 0.01491 | 0.01108 | 0.01485 |
| Ulster | 21.58479 | 30.30116 | 21.19687 | 29.70867 | 19.49497 | 27.27718 |
| Library | 0.01194 | 0.01675 | 0.0122 | 0.01710 | 0.01186 | 0.01659 |
| Woodstock | 17.64325 | 24.06228 | 17.58648 | 24.00753 | 16.29262 | 22.14920 |
| Library | 0.00976 | 0.01329 | 0.01012 | 0.01385 | 0.00992 | 0.01351 |
| City of Kingston | 15.98942 | 22.77152 | 14.56684 | 20.83654 | 13.50557 | 19.26649 |
| Library | 0.00884 | 0.01259 | 0.00838 | 0.01199 | 0.00822 | 0.01172 |
| Livingston Manor | | | | | | |
| Hardenburgh | | 19.68479 | | 18.97767 | | 18.5755 |
| Library | | 0.20523 | | 0.19912 | | 0.1937 |
| Margaretville Central | | | | | | |
| Hardenburgh | | 12.11498 | | 11.22881 | | 11.530308 |
| Shandaken | | 34.50137 | | 31.64483 | | 31.970399 |
| Marlboro Central | | | | | | |
| Marlborough | | 18.42272 | | 17.58017 | | 15.9847 |
| Library | | 0.40733 | | 0.37457 | | 0.3338 |
| Plattekill | | 20.1469 | | 20.66005 | | 19.9809 |
| Library | | 0.44546 | | 0.44019 | | 0.4172 |

2010 - 2011, 2009 - 2010, 2008 - 2009 School Tax Rates

| | <u>2010-2011 Rate</u> | <u>2009-2010 Rate</u> | <u>2008-2009 Rate</u> |
|-------------------------------|-----------------------|-----------------------|-----------------------|
| New Paltz Central | | | |
| Esopus | 15.7568 | 15.1954 | 14.5169 |
| Library | 0.0039 | 0.0038 | 0.0038 |
| Gardiner | 19.21555 | 18.99434 | 18.1462 |
| Library | 0.00471 | 0.0048 | 0.0047 |
| Lloyd | 15.75675 | 16.16535 | 15.6096 |
| Library | 0.0039 | 0.0041 | 0.0041 |
| New Paltz | 15.75679 | 15.19549 | 14.966 |
| Library | 0.0039 | 0.0038 | 0.0039 |
| Plattekill | 17.22049 | 17.87698 | 18.1462 |
| Library | 0.0042 | 0.0045 | 0.0047 |
| Rochester | 16.41328 | 17.46601 | 17.2821 |
| Library | 0.00404 | 0.00442 | 0.0045 |
| Rosendale | 15.75675 | 15.19543 | 17.0787 |
| Library | 0.0039 | 0.0039 | 0.0045 |
| Onteora Central | | | |
| Hurley | 10.697700 | 10.040610 | 9.803236 |
| Library | 0.005510 | 0.005373 | 0.005570 |
| Lexington | 16.191110 | 15.814570 | 16.065215 |
| Library | 0.008340 | 0.008462 | 0.009128 |
| Marbletown | 10.479590 | 10.072080 | 9.866893 |
| Library | 0.005400 | 0.005389 | 0.005606 |
| Olive | 10.482550 | 9.639010 | 9.117042 |
| Library | 0.005400 | 0.005158 | 0.005180 |
| Shandaken | 45.543240 | 43.813970 | 41.441350 |
| Library | 0.023480 | 0.023444 | 0.023546 |
| Woodstock | 11.517390 | 11.613270 | 10.984382 |
| Library | 0.005934 | 0.006214 | 0.006241 |
| Pine Bush Central | | | |
| Gardiner | 21.57224 | 19.59382 | 18.021726 |
| Shawangunk | 93.101230 | 89.571730 | 84.808123 |
| Rondout Valley Central | | | |
| Marbletown | 15.60853 | 15.32673 | 15.7849 |
| Rochester | 16.25889 | 16.85942 | 17.3653 |
| Rosendale | 15.60858 | 14.66772 | 17.1565 |
| Wawarsing | 945.96833 | 934.2444 | 941.6365 |
| Saugerties Central | | | |
| Saugerties | 15.68495 | 16.43301 | 15.56762 |
| Ulster | 21.05403 | 19.26337 | 17.24745 |
| Woodstock | 17.23612 | 16.03694 | 14.44216 |
| Tri-Valley Central | | | |
| Denning | 90.41096 | 90.19748 | 96.753357 |
| Library | 1.405879 | 1.430167 | 1.549456 |
| Rochester | 16.95205 | 17.88398 | 19.581036 |
| Library | 0.263656 | 0.283543 | 0.313574 |
| Wawarsing | 986.30134 | 991.02328 | 1061.165843 |
| Library | 15.336661 | 15.713063 | 16.994145 |
| Valley Central | | | |
| Shawangunk | 93.5319 | 89.7266 | 82.3012 |
| Wallkill Central | | | |
| Gardiner | 23.74107 | 21.29395 | 19.3983 |
| Plattekill | 21.2763306 | 20.04153 | 19.3985 |
| Shawangunk | 102.4647676 | 97.34692 | 91.2893 |

2011 TOWN BILL COMPARISON

| TOWN | MKT VALUE | ASSM'T ESTIMATED | TOWN GENERAL | TOWN HIGHWAY | TOTAL |
|--------------|----------------------|-----------------------------|-------------------------|-------------------------|--------------|
| GARDINER | 200,000 | 164,000 | \$164.00 | \$232.88 | \$396.88 |
| MARBLETOWN | 200,000 | 200,000 | \$156.00 | \$248.00 | \$404.00 |
| ROCHESTER | 200,000 | 192,000 | \$195.84 | \$268.80 | \$464.64 |
| HURLEY | 200,000 | 196,000 | \$164.64 | \$305.76 | \$470.40 |
| OLIVE | 200,000 | 200,000 | \$242.00 | \$246.00 | \$488.00 |
| ESOPUS | 200,000 | 200,000 | \$302.00 | \$232.00 | \$534.00 |
| SHAWANGUNK | 200,000 | 38,000 | \$254.98 | \$320.72 | \$575.70 |
| PLATTEKILL | 200,000 | 183,000 | \$269.01 | \$323.91 | \$592.92 |
| WOODSTOCK | 200,000 | 182,000 | \$460.46 | \$216.58 | \$677.04 |
| LLOYD | 200,000 | 200,000 | \$464.00 | \$290.00 | \$754.00 |
| ROSENDALE | 200,000 | 200,000 | \$530.00 | \$352.00 | \$882.00 |
| SHANDAKEN | 200,000 | 46,000 | \$487.14 | \$396.52 | \$883.66 |
| HARDENBURGH | 200,000 | 131,000 | \$382.52 | \$563.30 | \$945.82 |
| SAUGERTIES | 200,000 | 200,000 | \$616.00 | \$346.00 | \$962.00 |
| DENNING | 200,000 | 36,000 | \$209.52 | \$834.48 | \$1,044.00 |
| WAWARSING | 200,000 | 3,300 | \$410.66 | \$688.22 | \$1,098.88 |
| ULSTER | 200,000 | 149,000 | \$789.70 | \$362.07 | \$1,151.77 |
| T. KINGSTON | 200,000 | 170,000 | \$754.80 | \$406.30 | \$1,161.10 |
| MARLBOROUGH | 200,000 | 200,000 | \$764.00 | \$548.00 | \$1,312.00 |
| NEW PALTZ | 200,000 | 200,000 | \$1,104.00 | \$316.00 | \$1,420.00 |
| C. KINGSTON | 200,000 | 200,000 | \$1,460.00 | | \$1,460.00 |
| AVERAGE BILL | | | \$452.42 | \$322.11 | \$774.52 |

School and County Tax Apportionment Analysis

Here is a simple explanation of the effect of the equalization rate on property taxes. It is a rather complex concept, but we will attempt to simplify it using the examples below.

If assessments remain the same, property taxes change by the percentage change of the budgets involved. Town taxes are a great example of this happening. If a town says that its budget has increased by 4%, chances are your town tax is going up 4%.

When a taxing jurisdiction is shared among towns, that scenario changes. This is why your school taxes and county taxes vary from budget increases. Shared taxes are distributed by the percentage of value that each town represents of the whole taxing jurisdiction. As an example:

Town A's value is 2,000,000
Town B's value is 4,000,000
Town C's value is 1,000,000

County's worth is 7,000,000

Therefore Town A should be responsible for 28.57%,
Town B should be responsible for 57.14%
Town C should be responsible for 14.29% of the county budget.

The value of a town changes because of new construction, demolition and equalization changes. These changes in value will cause your community to vary in its tax burden. As an example, the following year, the same towns change as follows:

Town A's value is 2,600,000
Town B's value is 4,100,000
Town C's value is 800,000 (a portion of a major plant was destroyed by a hurricane)

County's worth is 7,500,000

Therefore Town A should be responsible for 34.67%
Town B should be responsible for 54.67%
Town C should be responsible for 10.66% of the county budget.

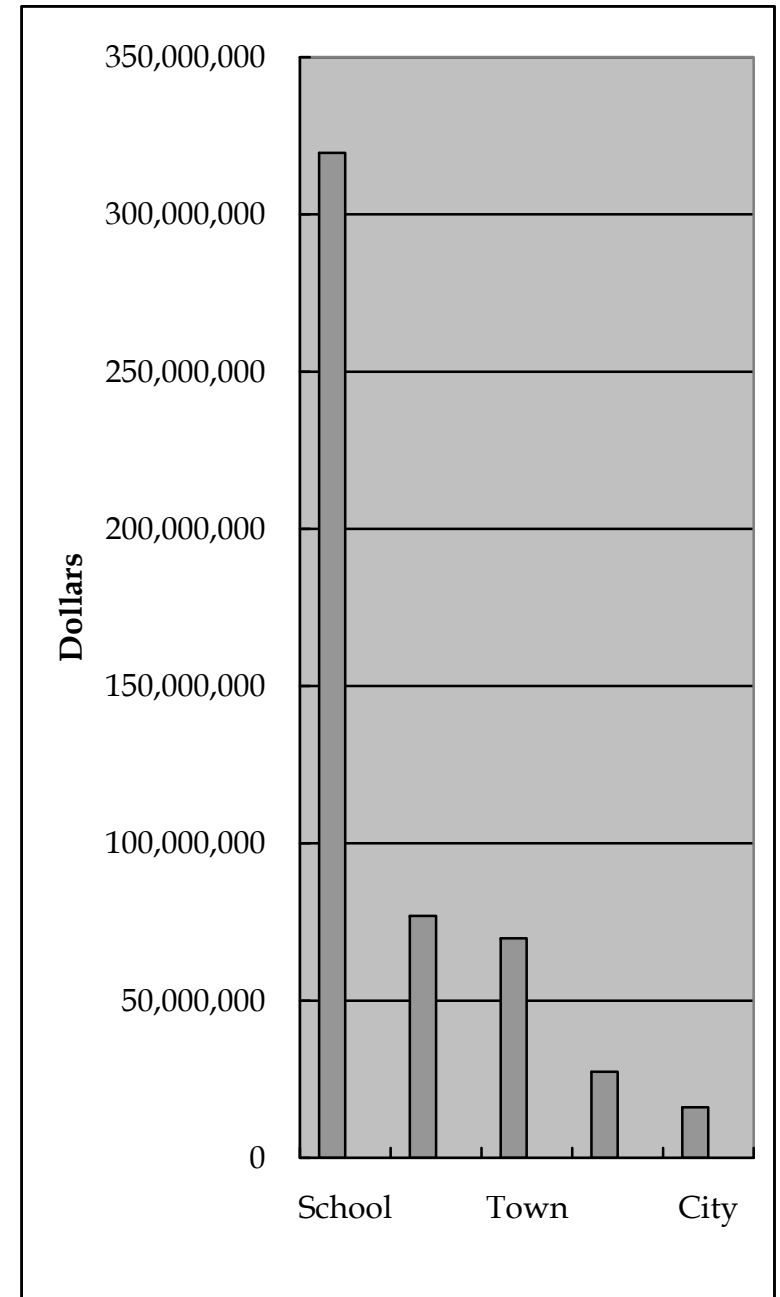
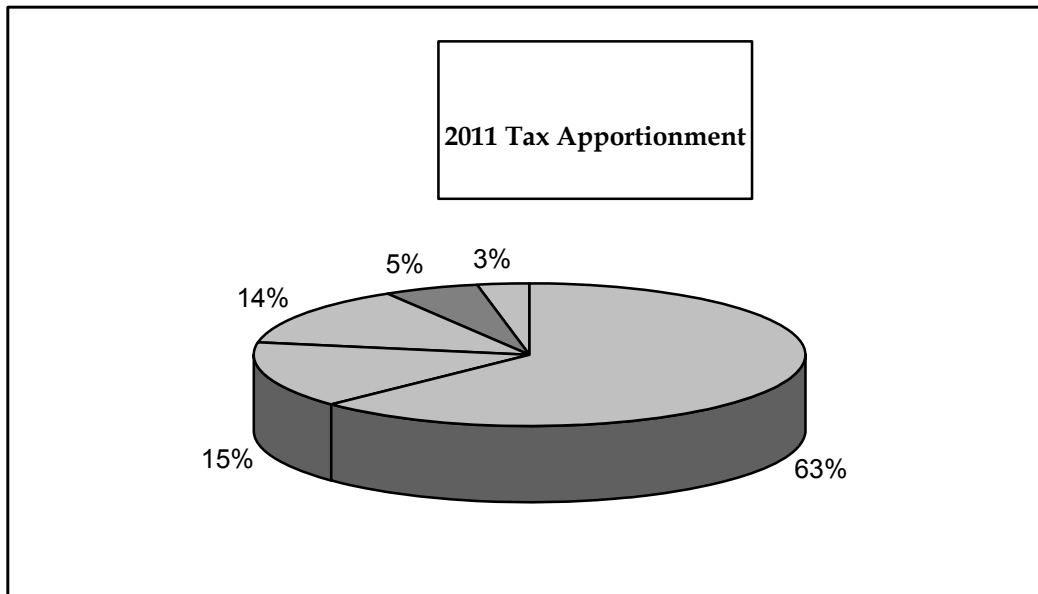
This is a simple answer to major concerns and we hope that it has helped clear a little of the bewilderment that affects us all twice a year.

Ten Year Apportionment Study
Ulster County

| TOWN | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Denning | 0.010 | 0.010 | 0.008 | 0.008 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 | 0.008 |
| Esopus | 0.043 | 0.045 | 0.046 | 0.049 | 0.047 | 0.047 | 0.046 | 0.047 | 0.046 | 0.046 |
| Gardiner | 0.044 | 0.046 | 0.041 | 0.048 | 0.045 | 0.046 | 0.045 | 0.042 | 0.043 | 0.044 |
| Hardenburgh | 0.012 | 0.011 | 0.009 | 0.009 | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 | 0.008 |
| Hurley | 0.044 | 0.042 | 0.043 | 0.042 | 0.045 | 0.043 | 0.042 | 0.045 | 0.045 | 0.046 |
| T. Kingston | 0.005 | 0.005 | 0.004 | 0.005 | 0.004 | 0.004 | 0.004 | 0.004 | 0.005 | 0.005 |
| C. Kingston | 0.083 | 0.085 | 0.082 | 0.082 | 0.080 | 0.083 | 0.085 | 0.091 | 0.088 | 0.090 |
| Lloyd | 0.052 | 0.053 | 0.057 | 0.055 | 0.054 | 0.056 | 0.058 | 0.055 | 0.056 | 0.056 |
| Marbletown | 0.048 | 0.053 | 0.049 | 0.050 | 0.054 | 0.051 | 0.048 | 0.047 | 0.047 | 0.048 |
| Marlborough | 0.050 | 0.043 | 0.043 | 0.045 | 0.043 | 0.046 | 0.047 | 0.047 | 0.044 | 0.042 |
| New Paltz | 0.060 | 0.057 | 0.064 | 0.064 | 0.060 | 0.061 | 0.060 | 0.060 | 0.060 | 0.063 |
| Olive | 0.049 | 0.045 | 0.045 | 0.060 | 0.056 | 0.056 | 0.054 | 0.060 | 0.061 | 0.064 |
| Plattekill | 0.038 | 0.035 | 0.036 | 0.039 | 0.038 | 0.040 | 0.040 | 0.039 | 0.038 | 0.037 |
| Rochester | 0.037 | 0.042 | 0.039 | 0.041 | 0.041 | 0.041 | 0.041 | 0.042 | 0.042 | 0.041 |
| Rosendale | 0.027 | 0.030 | 0.029 | 0.029 | 0.029 | 0.029 | 0.028 | 0.027 | 0.029 | 0.028 |
| Saugerties | 0.087 | 0.082 | 0.096 | 0.095 | 0.094 | 0.092 | 0.096 | 0.098 | 0.095 | 0.095 |
| Shandaken | 0.035 | 0.035 | 0.034 | 0.035 | 0.032 | 0.034 | 0.035 | 0.034 | 0.034 | 0.034 |
| Shawangunk | 0.056 | 0.058 | 0.056 | 0.058 | 0.056 | 0.056 | 0.058 | 0.050 | 0.050 | 0.048 |
| Ulster | 0.086 | 0.081 | 0.081 | 0.079 | 0.075 | 0.075 | 0.071 | 0.069 | 0.070 | 0.068 |
| Wawarsing | 0.059 | 0.062 | 0.054 | 0.050 | 0.054 | 0.052 | 0.052 | 0.057 | 0.058 | 0.058 |
| Woodstock | 0.077 | 0.077 | 0.085 | 0.088 | 0.079 | 0.075 | 0.076 | 0.071 | 0.073 | 0.070 |

Ulster County Tax Apportionment 2011

| | | |
|------------------|-------------|--------|
| School | 319,533,799 | 62.68 |
| County | 76,899,871 | 15.08 |
| Town | 69,860,895 | 13.70 |
| Special District | 27,408,506 | 5.38 |
| City | 16,111,158 | 3.16 |
| Total | 509,814,229 | 100.00 |



Effective Tax Rates (ETR)

The real property tax calculation is complex and requires a good understanding of the process, accurate information on the assessment, assessing level, and corresponding tax rate. An EFFECTIVE TAX RATE represents a simple method of calculating a tax amount using only market value and the Effective Tax Rate.

On the average, the E. T.R. is 2.38% of fair market value within Ulster County, and slightly higher than that elsewhere in the state. A property with a fair market value close to \$225,000 will pay 2.38% in property taxes, or \$5,355 annually.

The following chart was prepared to reflect the effective tax rate for each town. It includes only School, County, Town, and Highway. No Fire, Light, Water, or Sewer Districts are calculated. The effective tax rate can be a simple tool for a taxpayer to use in determining the equity of his/her tax share and assessment.

An over assessment results in a higher tax bill and an under assessment results in a lower tax bill than determined by using the effective tax rate.

Municipal & County (FY 2011) - School (FY2010-2011)

For City of Kingston add in city tax rate

Property Tax Rate Analysis

Municipal & County (FY 2011) - School (FY 2010 - 2011)

| MUNICIPALITY | Taxes as a Percent | | | | | | | | |
|--------------|-------------------------|--------------|------------|----------------|--|--------------|------------|----------------|-------|
| | of Combined Total Taxes | | | | of Property Value - "Effective Tax Rate" | | | | |
| | County | Town General | Town H'way | Primary School | County | Town General | Town H'way | Primary School | Total |
| Denning | 15.12% | 4.09% | 16.28% | 64.50% | 0.39% | 0.10% | 0.42% | 1.65% | 2.56% |
| Esopus | 17.24% | 6.64% | 5.10% | 71.02% | 0.39% | 0.15% | 0.12% | 1.62% | 2.27% |
| Gardiner | 17.97% | 3.79% | 5.38% | 72.86% | 0.39% | 0.08% | 0.12% | 1.58% | 2.16% |
| Hardenburgh | 17.87% | 8.84% | 13.02% | 60.27% | 0.39% | 0.19% | 0.28% | 1.30% | 2.16% |
| Hurley | 17.47% | 3.63% | 6.82% | 72.08% | 0.39% | 0.08% | 0.15% | 1.62% | 2.24% |
| Kingston | 15.23% | 14.63% | 7.88% | 62.26% | 0.39% | 0.38% | 0.20% | 1.61% | 2.58% |
| Kingston (c) | 14.37% | 26.83% | - | 58.80% | 0.39% | 0.73% | 0.00% | 1.60% | 2.72% |
| Lloyd | 15.47% | 9.18% | 5.74% | 69.62% | 0.39% | 0.23% | 0.15% | 1.76% | 2.53% |
| Marbletown | 18.11% | 3.62% | 5.76% | 72.50% | 0.39% | 0.08% | 0.12% | 1.56% | 2.15% |
| Marlborough | 13.43% | 13.02% | 9.34% | 64.20% | 0.39% | 0.38% | 0.27% | 1.88% | 2.93% |
| New Paltz | 14.58% | 20.64% | 5.83% | 58.94% | 0.39% | 0.55% | 0.16% | 1.58% | 2.67% |
| Olive | 23.08% | 7.20% | 7.32% | 62.40% | 0.39% | 0.12% | 0.12% | 1.05% | 1.68% |
| Plattekill | 14.92% | 5.10% | 6.14% | 73.84% | 0.39% | 0.13% | 0.16% | 1.95% | 2.64% |
| Rochester | 17.85% | 4.49% | 6.16% | 71.50% | 0.39% | 0.10% | 0.13% | 1.56% | 2.18% |
| Rosendale | 16.37% | 11.07% | 7.35% | 65.20% | 0.39% | 0.27% | 0.18% | 1.56% | 2.39% |
| Saugerties | 16.10% | 12.58% | 7.09% | 64.24% | 0.39% | 0.31% | 0.17% | 1.57% | 2.44% |
| Shandaken | 20.68% | 12.97% | 10.55% | 55.80% | 0.39% | 0.24% | 0.20% | 1.05% | 1.88% |
| Shawangunk | 14.98% | 4.85% | 6.10% | 74.07% | 0.39% | 0.13% | 0.16% | 1.95% | 2.63% |
| Ulster | 15.19% | 15.33% | 7.03% | 62.45% | 0.39% | 0.39% | 0.18% | 1.61% | 2.58% |
| Wawarsing | 14.16% | 7.40% | 12.41% | 66.03% | 0.39% | 0.21% | 0.34% | 1.83% | 2.77% |
| Woodstock | 21.89% | 12.97% | 6.10% | 59.05% | 0.39% | 0.23% | 0.11% | 1.05% | 1.78% |

| COUNTY | | | | | | | | | |
|---------|--------|--------|--------|--------|-------|-------|-------|-------|-------|
| Average | 16.77% | 9.95% | 7.87% | 65.79% | 0.39% | 0.24% | 0.18% | 1.57% | 2.38% |
| Maximum | 23.08% | 26.83% | 16.28% | 74.07% | 0.39% | 0.73% | 0.42% | 1.95% | 2.93% |
| Minimum | 13.43% | 3.62% | 5.10% | 55.80% | 0.39% | 0.08% | 0.00% | 1.05% | 1.68% |

Source: Real Property Tax Service Agency

To use this chart take the sale price X effective tax rate as a percentage

Denning = Market value X 2.56%

Appendix I: *Exemption Summaries*

Veterans

Cold War Veterans

Paraplegic

Aged

Volunteer Firefighters and Ambulance Workers

Grandparent's Living Quarters

Physical Disabilities

Agricultural

Labor Camps

Horse Boarding

Farm Building

Forest Land

Fisher Forest

Business Investment

Solar Wind

Clergy

County Tax Sale

State – Owned Exempt

Wholly – Owned Exempt

NOTE: Values of Exemptions are based on County values, not equalized values.

Exemption Summaries

Veterans

(Local Option)

Section 458 of the Real Property Tax Law provides for an exemption of up to \$5,000 for “eligible funds.” However, no new “eligible funds” exemption may be granted on or after March 2, 1986. Local Governments now have an option to increase the eligible funds exemption of veterans in direct proportion to the general increase in assessments throughout the community – what is referred to as the “Change in Level of Assessment.” Section 458-a of the Real Property Tax Law provides for a 15% exemption for duty during war time and 10% for combat duty in addition to one – half of the service – connected disability rating.

Cold War Veterans

(Local Option)

Section 458-b of the Real Property Tax Law provides for an exemption from real property for qualified residential real property owned by Cold War veterans or certain members of their family based on a percentage of assessed value. This exemption was adopted by the Ulster County Legislators in 2008 and will go into effect for the 2009 assessment roll.

Paraplegics

(Mandatory)

In addition to any exemption from taxation provided for in Section 458 1 and 2 of the Real Property Tax Law, on real property which may be allowed to veterans, the primary residence of any seriously disabled veteran of World War I, World War II, the hostilities that began on January 1, 1950, or the hostilities that began January 1, 1963, who has received pecuniary assistance toward the acquisition of a suitable housing unit with special fixtures or moveable facilities made necessary by the veteran’s disability, and the necessary land thereof, shall be fully exempt from taxation. The same exemption may also be allowed on such housing units owned by the un – remarried surviving spouse of such veteran or by such veteran and spouse while occupying said premises as a residence. If an exemption has already been granted pursuant to the provisions of such foregoing subdivisions, application for a further exemption as herein provided may be made and action taken thereon in the same manner as set forth in Subdivision 1 of this Section.

Aged

(Local Option)

New York State Law (section 467 of the Real Property Tax Law) gives local governments and public school districts the option of granting a reduction on the amount of property taxes paid by qualifying senior citizens. This is accomplished by reducing the assessed value of RESIDENTIAL property owned by seniors by 50%. To qualify, seniors must be 65 years of age or older and meet certain income limitations and other requirements. For the 50% exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$29,000. Localities have the further option of granting an exemption of less than 50% to senior citizens whose income exceeds \$29,000. Under this option, called the “sliding-scale” option, a qualifying owner can have a yearly income as high as \$37,400 and get a 5% exemption in places that are using the maximum limit. Please check

with your local assessor or clerk of the local government and school district to determine which local options are in effect.

Volunteer Firefighter/Ambulance Workers

(Local Option)

A local law to allow enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption under RPTL 466-h.

Grandparents Living Quarters

(Local Option)

New York State Law (Section 469 of the Real Property Tax Law) gives local governments and public school districts the option of granting an exemption for the increase in value to residential property for the construction or reconstruction of living quarters for a parent or grandparent who is at least 62 years of age.

Disability

(Local Option)

New York State Law (Section 459-C of the Real Property Tax Law) gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities. To qualify, persons with disabilities generally must have certain documented evidence of their disability and meet certain income limitations and other requirements. They also must file the exemption application with their local assessor by the appropriate filing date. The basic exemption is a 50% reduction in the assessed value of the legal residence of the qualifying disabled person. For the basic exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$27,000.

Localities have the further option of giving exemption of less than 50% to persons with qualifying disabilities whose incomes are more than \$27,000. Under this option, called the “sliding-scale” option, a qualifying owner can have a yearly income as high as \$35,400 and get a 5% exemption in places that are using the maximum limit. Check with Real Property or your local assessor to determine which local options, if any, are in effect.

Agriculture

(Mandatory)

The portion of the value of land utilized for agricultural production within an agricultural district which represents an excess above the agricultural value ceiling as determined in accordance with Section 305 of the Agricultural and Markets Law shall not be subject to real property taxation. Such excess amount shall be exempt from taxation.

Horse Boarding

(Mandatory)

Subject to the approval of the county legislative body, land used in the preceding two years to support a commercial horse boarding operation may qualify for an agricultural assessment. To be eligible the land must consist of at least 10 acres and the commercial horse boarding operation which the land supports must be boarding at least 10 horses regardless of ownership with annual gross receipts of \$10,000 or more in each of the preceding two years generated through fees from the boarding of horses, through production for sale of crops, livestock or livestock products, or a combination of both. Fees from riding lessons, horse training, and other similar activities cannot be included when calculating whether the operation has generated at least \$10,000 in annual gross receipts. Additionally, the statute now explicitly states that operations whose primary on

site function is horse racing are not included within the definition of commercial horse boarding operation.

Labor Camps

(Mandatory)

Certain farm or food labor camps and commissaries, and any other structures used to improve the health, living and working conditions for farm laborers are exempt from taxation, special ad valorem levies, and special assessments. RPTL Section 483-d

Farm Building

(Mandatory)

Provides for the exemption on new structures and building essential to the operation of lands actively devoted to agricultural or horticultural use and actually used and occupied to carry out such operation as outlined in the Real Property Tax Law, Section 483.

Forest Lands

(Mandatory)

Section 480 – A provides for an exemption for eligible tracts of forest land that may be granted an exemption from taxation. “Eligible tract” means a privately owned forest land or tract of forest land which is owned by a municipal corporation and which was first certified as an eligible tract by the department pursuant to this section no later than May 1979 and was found to be eligible for exemption pursuant to this section on the basis of application filed no later than such date and in the case of both privately owned and municipally owned forest is a tract which comprises at least 50 contiguous acres, exclusive of any portion thereof not devoted to the production of forest crops. Land divided by state, county or town roads, energy transmission corridors, and similar facilities, but not limited access highways, will be considered contiguous for the purposes of this section.

Fisher Forest

(Mandatory)

Replaced by Forest Land Exemption Section 480 – A, effective September 1, 1974. Few parcels still remain as exemptions under this former section of law.

Business Investment

(Local Option)

Section 485 – B of the Real Property Tax Law authorizes a partial exemption from real property taxation for commercial, business, and industrial real property constructed, altered, installed, or improved subsequent to July 1, 1976 where the construction, alteration, installation, or improvement was commenced subsequent to January 1, 1976. The cost of such construction, alteration, installation, or improvement must exceed the sum of \$10,000. Ordinary maintenance and repairs are not included. The exemption continues over a period of ten years with an exemption of 50% of the increase in assessed value the first year, and decreasing 5% each year thereafter. Unless reduced as prescribed below, the exemption applies to charges imposed on upon the real property by or on behalf of a county, city, town, village, or school district for municipal or school district purposes and to special ad valorem levies and service charges. The statute authorizes any county, city, town, village, or school district to act independently on its own behalf to reduce the percentage of exemption otherwise allowed pursuant to this section. The exemption does not apply to costs incurred for ordinary maintenance and repairs, or to property used primarily for residential purposes other than hotels and motels.

Solar Wind

(Mandatory)

The intent of the legislation providing the real property tax exemption is to encourage the use of alternate energy sources: solar and wind. By providing tax exemptions for these systems, property owners installing them will be assured of no penalty in the form of increased real property assessment based upon their system's value. At the outset, it should be noted that the exemption prohibits any increase in assessed value attributable to the solar or wind energy system. The purchase cost of the system is not the basis for exemption. The possible increased value resulting from installing such a system is the determining factor.

The basic definitions are distinct from the guidelines. The definitions identify solar and wind systems that qualify for exemption. The guidelines suggest the interpretation of these definitions for use by the homeowner and assessor.

Clergy

(Mandatory)

Real property owned by a minister of the gospel, priest, or rabbi of any denomination, an actual resident and inhabitant of this state, who is engaged in the work assigned to him by the church of denomination of which he or she is a member, or who is unable to perform such work due to impaired health or is over seventy years of age, and real property owned by his unremarried surviving spouse while an actual resident and inhabitant of this state, shall be exempt from taxation to the extent of \$1,500 pursuant to Section 460 of the Real Property Tax Law.

County Tax Sale

(Mandatory)

Real property owned by a municipal corporation acquired by a tax deed, by Referee's deed in tax foreclosure, pursuant to Article 11 of Section 406 of the Real Property Tax Law or pursuant to a deed made in lieu of tax foreclosure shall be deemed to be held by it for public use for a period of three years from the date of the deed and during such period shall be exempt from taxation and special ad valorem levies but shall be liable for taxes to school purposes and special assessments. Any such property from which a municipal corporation is receiving revenue on the date of taxable status, however, shall not be so exempt.

State – Owned

(Mandatory)

Real property owned by the State of New York or any of its departments or agencies is wholly exempt from taxation pursuant to Real Property Tax Law Sections 402, 404, 490, 532, 534, 536, 542, and 545. This category includes Cultural Resources, Higher Education, Medical Care facilities, State and Local Police, Housing Finance Agencies and subsidiaries, etc.

**Wholly Exempt
Property**

Defined under Section 420 – A and Section 420 – B of the Real Property Tax Law. This category includes exemptions on properties owned by municipalities, schools, religious organizations, hospitals, charities, etc.

Alternative Veterans Exemption (RPTL458a)
(As of January, 2011)

| <u>SWIS</u> | <u>Town</u> | <u>War Veteran</u> 15% Assessed to Max | <u>Combat Zone Veteran</u> 10% Assessed to Max | <u>Disabled Veteran</u> %Assessed=to 1/2 of serv con dis rating |
|--------------------|--------------------|--|--|--|
| 510800 | Kingston, City | 24,000.00 | 16,000.00 | 80,000.00 |
| 512000 | Denning | 12,000.00 | 8,000.00 | 40,000.00 |
| 512200 | Esopus | 18,000.00 | 12,000.00 | 60,000.00 |
| 512400 | Gardiner | 27,000.00 | 18,000.00 | 90,000.00 |
| 512600 | Hardenburgh | No exemption | No exemption | No exemption |
| 512800 | Hurley | 21,000.00 | 14,000.00 | 70,000.00 |
| 513000 | Kingston, Town | 27,000.00 | 18,000.00 | 90,000.00 |
| 513200 | Lloyd | 27,000.00 | 18,000.00 | 90,000.00 |
| 513400 | Marbletown | 27,000.00 | 18,000.00 | 90,000.00 |
| 513600 | Marlborough | 27,000.00 | 18,000.00 | 90,000.00 |
| 513800 | New Paltz | 27,000.00 | 18,000.00 | 90,000.00 |
| 514000 | Olive | 27,000.00 | 18,000.00 | 90,000.00 |
| 514200 | Plattekill | 24,000.00 | 16,000.00 | 80,000.00 |
| 514400 | Rochester | 36,000.00 | 24,000.00 | 120,000.00 |
| 514600 | Rosendale | 27,000.00 | 18,000.00 | 90,000.00 |
| 514800 | Saugerties | 27,000.00 | 18,000.00 | 90,000.00 |
| 515000 | Shandaken | 27,000.00 | 18,000.00 | 90,000.00 |
| 515200 | Shawangunk | 12,000.00 | 8,000.00 | 40,000.00 |
| 515400 | Ulster | 27,000.00 | 18,000.00 | 90,000.00 |
| 515600 | Wawarsing | 12,000.00 | 8,000.00 | 40,000.00 |
| 515800 | Woodstock | 27,000.00 | 18,000.00 | 90,000.00 |
| 510000 | Ulster County | 27,000.00 | 18,000.00 | 90,000.00 |

Cold War Veterans(RPTL 458-b)

| <u>SWIS</u> | <u>Town</u> | 15% Assessed to Max | 10% Assessed to Max | Serv Con Dis Rating |
|--------------------|--------------------|----------------------------|----------------------------|----------------------------|
| 510800 | City of Kingston | 12000 | 8000 | 40000 |
| 512000 | Denning | 12000 | 8000 | 40000 |
| 512200 | Esopus | | | |
| 512400 | Gardiner | 12000 | 8000 | 40000 |
| 512600 | Hardenburgh | | | |
| 512800 | Hurley | | | |
| 513000 | Town of Kingston | | | |
| 513200 | Lloyd | 12000 | 8000 | 40000 |
| 513400 | Marbletown | | | |
| 513600 | Marlborough | 12000 | 8000 | 40000 |
| 513800 | New Paltz | | | |
| 514000 | Olive | | | |
| 514200 | Plattekill | 12000 | 8000 | 40000 |
| 514400 | Rochester | 12000 | 8000 | 40000 |
| 514600 | Rosendale | 12000 | 8000 | 40000 |
| 514800 | Saugerties | 12000 | 8000 | 40000 |
| 515000 | Shandaken | 12000 | 8000 | 40000 |
| 515200 | Shawangunk | | | |
| 515400 | Ulster | 12000 | 8000 | 40000 |
| 515600 | Wawarsing | | | |
| 515800 | Woodstock | 12000 | 8000 | 40000 |
| 510000 | Ulster County | 12000 | 8000 | 40000 |

Senior Citizen Exemption

Maximum Income Allowed For Senior Exemption

(As of January, 2011)

| <u>SWIS</u> | <u>Town</u> | <u>Amount 50%</u> | <u>Sliding Scale</u> |
|-------------|------------------------|-------------------|----------------------|
| 510800 | Kingston, City* | \$12,025 | \$17,724.99/20% |
| 512000 | Denning | \$12,025 | |
| 512200 | Esopus* | \$16,000 | \$21,699.99/20% |
| 512400 | Gardiner* | \$26,000 | \$34,399.99/5% |
| 512600 | Hardenburgh | \$8,500 | |
| 512800 | Hurley* | \$15,000 | \$20,699.99/20% |
| 513000 | Kingston, Town* | \$15,000 | \$20,699.99/20% |
| 513200 | Lloyd* | \$29,000 | \$37,399.99/5% |
| 513400 | Marbletown * | \$29,000 | \$37,399.99/5% |
| 513600 | Marlborough* | \$21,000 | \$29,399.99/5% |
| 513800 | New Paltz* | \$21,500 | \$29,899.99/5% |
| 514000 | Olive* | \$24,000 | \$32,399.99/5% |
| 514200 | Plattekill * | \$28,000 | \$36,399.99/5% |
| 514400 | Rochester * | \$28,000 | \$35,499.99/10% |
| 514600 | Rosendale* | \$21,500 | \$27,199.99/20% |
| 514800 | Saugerties* | \$21,500 | \$29,899.99/5% |
| 514801 | Village of Saugerties* | \$21,500 | \$29,899.99/5% |
| 515000 | Shandaken* | \$24,000 | \$32,399.99/20% |
| 515200 | Shawangunk* | \$17,500 | \$24,999.99/10% |
| 515400 | Ulster* | \$24,000 | \$32,399.99/20% |
| 515600 | Wawarsing* | \$15,000 | \$22,499.99/10% |
| 515800 | Woodstock * | \$21,500 | \$29,899.99/5% |
| 510000 | Ulster County * | \$24,000 | \$32,399.99/5% |

School Districts

| <u>District</u> | <u>Amount 50%</u> | <u>District</u> | <u>Amount 50%</u> |
|-------------------|-------------------|-----------------|-------------------|
| Ellenville* | \$17,500 | Onteora * | \$29,000 |
| Fallsburgh* | \$17,500 | Pine Bush* | \$22,750 |
| Highland* | \$19,500 | Rondout Valley* | \$19,500 |
| Kingston Cons. | \$20,000 | Saugerties* | \$21,500 |
| Livingston Manor* | \$17,500 | Tri - Valley* | \$17,500 |
| Margaretville* | \$10,600 | Valley Central* | \$16,500 |
| Marlboro* | \$29,000 | Wallkill* | \$21,500 |
| New Paltz* | \$19,500 | | |

NOTE: * Indicates Sliding Scale Option

Disability Exemption (RPTL459c)

Maximum Income Allowed

(As of January 2011)

| <u>SWIS</u> | <u>Town</u> | <u>Amount 50%</u> | <u>5%</u> |
|--------------------|--------------------|--------------------------|------------------|
| 510800 | Kingston, City | No exemption | |
| 512000 | Denning | No exemption | |
| 512200 | Esopus | No exemption | |
| 512400 | Gardiner | No exemption | |
| 512600 | Hardenburgh | No exemption | |
| 512800 | Hurley* | \$15,000 | \$23,399.99 |
| 513000 | Kingston, Town | No exemption | |
| 513200 | Lloyd | No exemption | |
| 513400 | Marbletown * | \$29,000 | \$37,399.99 |
| 513600 | Marlborough | No exemption | |
| 513800 | New Paltz* | \$17,500 | \$24,999.99 |
| 514000 | Olive | No exemption | |
| 514200 | Plattekill * | \$28,000 | \$36,399.99 |
| 514400 | Rochester * | \$16,500 | \$24,899.99 |
| 514600 | Rosendale* | \$15,000 | \$23,399.99 |
| 514800 | Saugerties* | \$21,500 | \$29,899.99 |
| 515000 | Shandaken* | \$24,000 | \$32,399.99 |
| 515200 | Shawangunk | No exemption | |
| 515400 | Ulster* | \$15,000 | \$23,399.99 |
| 515600 | Wawarsing | No exemption | |
| 515800 | Woodstock * | \$15,000 | \$23,399.99 |
| 510000 | Ulster County * | \$24,000 | \$32,399.99 |

School Districts

| <u>District</u> | <u>Amount 50%-5%</u> | <u>District</u> | <u>Amount 50%-5%</u> |
|------------------------|-----------------------------|------------------------|-----------------------------|
| Ellenville | No exemption | Onteora * | \$29,000/\$37,399.99 |
| Fallsburgh | No exemption | Pine Bush | No exemption |
| Highland | No exemption | Rondout Valley | No exemption |
| Kingston Cons. | No exemption | Saugerties* | \$21,500/\$29,899.99 |
| Livingston Manor | No exemption | Tri - Valley | No exemption |
| Margaretville | No exemption | Valley Central | No exemption |
| Marlboro* | \$29,000/\$37,399.99 | Wallkill | No exemption |
| New Paltz* | \$19,500/\$27,899.99 | | |

NOTE: * Indicates Sliding Scale Option

Exemption Report and Revenue Foregone

2010-2011

| | | VETERANS | | PARAPALEGICS | | AGED | | DISABILITIES | | AGRICULTURAL | |
|----------------|-----------------|-------------|------------------|--------------|------------------|-------------|------------------|--------------|------------------|--------------|------------------|
| TOWN | County Tax Rate | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone |
| Denning | 21.52916 | 129,146 | 2,780.41 | 0 | 0.00 | 112,148 | 2,414.45 | 0 | 0.00 | 0 | 0.00 |
| Esopus | 3.91897 | 14,512,547 | 56,874.16 | 290,200 | 1,137.28 | 6,840,085 | 26,806.05 | 0 | 0.00 | 4,898,206 | 19,195.90 |
| Gardiner | 4.74469 | 6,275,407 | 29,774.85 | 0 | 0.00 | 4,902,190 | 23,259.37 | 80,440 | 381.66 | 12,604,539 | 59,804.62 |
| Hardenburgh | 5.89669 | 154,301 | 909.87 | 0 | 0.00 | 100,060 | 590.02 | 0 | 0.00 | 1,489,497 | 8,783.10 |
| Hurley | 3.99862 | 14,259,698 | 57,019.17 | 0 | 0.00 | 10,320,699 | 41,268.59 | 1,031,153 | 4,123.19 | 2,581,567 | 10,322.72 |
| Kingston Town | 4.61672 | 1,338,050 | 6,177.40 | 0 | 0.00 | 711,920 | 3,286.73 | 0 | 0.00 | 0 | 0.00 |
| Kingston, City | 3.91390 | 26,159,568 | 102,385.88 | 0 | 0.00 | 7,731,606 | 30,260.72 | 587,200 | 2,298.24 | 0 | 0.00 |
| Lloyd | 3.90798 | 14,692,834 | 57,419.27 | 0 | 0.00 | 11,829,332 | 46,228.77 | 560,966 | 2,192.24 | 6,722,293 | 26,270.57 |
| Marbletown | 3.90000 | 10,498,253 | 40,943.14 | 330,000 | 1,287.00 | 14,431,682 | 56,283.50 | 808,038 | 3,151.34 | 9,961,235 | 38,848.78 |
| Marlborough | 3.93688 | 17,020,689 | 67,008.38 | 0 | 0.00 | 12,431,684 | 48,942.02 | 1,037,150 | 4,083.13 | 13,271,682 | 52,248.99 |
| New Paltz | 3.90033 | 14,070,333 | 54,878.98 | 414,800 | 1,617.86 | 10,573,220 | 41,239.08 | 646,815 | 2,522.79 | 8,317,780 | 32,442.11 |
| Olive | 3.88281 | 8,567,916 | 33,267.58 | 0 | 0.00 | 14,829,923 | 57,581.76 | 1,199,240 | 4,656.42 | 1,286,301 | 4,994.46 |
| Plattekill | 4.29614 | 12,744,396 | 54,751.67 | 0 | 0.00 | 11,248,521 | 48,325.19 | 954,175 | 4,099.27 | 6,431,934 | 27,632.47 |
| Rochester | 4.06443 | 9,095,898 | 36,969.66 | 0 | 0.00 | 12,090,268 | 49,140.07 | 878,815 | 3,571.88 | 10,585,689 | 43,024.81 |
| Rosendale | 3.92265 | 9,388,322 | 36,827.12 | 0 | 0.00 | 9,019,843 | 35,381.71 | 833,663 | 3,270.17 | 573,944 | 2,251.38 |
| Saugerties | 3.93460 | 37,647,667 | 148,128.36 | | 0.00 | 35,827,558 | 140,966.97 | 3,119,575 | 12,274.27 | 7,482,995 | 29,442.56 |
| Shandaken | 16.88822 | 1,102,232 | 18,614.74 | 0 | 0.00 | 1,383,756 | 23,369.18 | 188,125 | 3,177.10 | 8,403 | 141.91 |
| Shawangunk | 20.72022 | 3,732,810 | 77,344.63 | 0 | 0.00 | 2,519,545 | 52,205.52 | 108,825 | 2,254.88 | 6,490,964 | 134,494.18 |
| Ulster | 5.24784 | 13,736,464 | 72,086.81 | 0 | 0.00 | 8,373,968 | 43,945.27 | 540,243 | 2,835.11 | 1,121,263 | 5,884.21 |
| Wawarsing | 238.05431 | 341,582 | 81,315.07 | 0 | 0.00 | 158,413 | 37,710.90 | 4,948 | 1,177.89 | 11,353 | 2,702.63 |
| Woodstock | 4.27180 | 10,028,165 | 42,838.32 | 0 | 0.00 | 14,468,756 | 61,807.63 | 1,874,805 | 8,008.79 | 963,059 | 4,114.00 |
| TOTALS: | | 225,496,278 | 1,078,315.46 | 1,035,000 | 4,042.14 | 189,905,177 | 871,013.50 | 14,454,176 | 64,078.39 | 94,802,704 | 502,599.40 |

Exemption Report and Revenue Foregone (continued)

| 2010-2011 | | | | | | | | | | | | |
|----------------|-------------|------------------|---------------|------------------|--------------|------------------|---------------|------------------|---------------------|------------------|---------|------------------|
| | LABOR CAMPS | | FARM BUILDING | | 480-A FOREST | | FISHER FOREST | | BUSINESS INVESTMENT | | SOLAR | |
| TOWN | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone |
| Denning | 0 | 0.00 | 0 | 0.00 | 1,425,915 | 30,698.76 | 16,080 | 346.19 | 0 | 0.00 | 0 | 0.00 |
| Esopus | 0 | 0.00 | 0 | 0.00 | 1,882,020 | 7,375.57 | 0 | 0.00 | 45,000 | 176.35 | 3,500 | 13.72 |
| Gardiner | 103,800 | 492.50 | 466,900 | 2,215.30 | 465,499 | 2,208.65 | 148,680 | 705.44 | 651,203 | 3,089.76 | 0 | 0.00 |
| Hardenburgh | 0 | 0.00 | 0 | 0.00 | 1,033,142 | 6,092.12 | 353,247 | 2,082.99 | 0 | 0.00 | 0 | 0.00 |
| Hurley | 22,000 | 87.97 | 0 | 0.00 | 830,445 | 3,320.64 | 0 | 0.00 | 488,250 | 1,952.33 | 0 | 0.00 |
| Kingston, Town | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 57,500 | 265.46 | 0 | 0.00 |
| Kingston, City | | 0.00 | 0 | 0.00 | 344,186 | 1,347.11 | 0 | 0.00 | 4,053,003 | 15,863.04 | 0 | 0.00 |
| Lloyd | 644,900 | 2,520.26 | 543,400 | 2,123.60 | 299,859 | 1,171.84 | 0 | 0.00 | 1,511,345 | 5,906.30 | 0 | 0.00 |
| Marbletown | 8,500 | 33.15 | 812,800 | 3,169.92 | 135,118 | 526.96 | 0 | 0.00 | 365,000 | 1,423.50 | 0 | 0.00 |
| Marlborough | 1,293,300 | 5,091.56 | 1,198,590 | 4,718.70 | 933,040 | 3,673.26 | 0 | 0.00 | 1,189,759 | 4,683.94 | 280,000 | 1,102.33 |
| New Paltz | 319,500 | 1,246.16 | 342,500 | 1,335.86 | 274,864 | 1,072.06 | 0 | 0.00 | 24,360 | 95.01 | 220,800 | 861.19 |
| Olive | 0 | 0.00 | 0 | 0.00 | 2,228,039 | 8,651.05 | 0 | 0.00 | 26,462 | 102.75 | 0 | 0.00 |
| Plattekill | 310,000 | 1,331.80 | 687,500 | 2,953.59 | 0 | 0.00 | 0 | 0.00 | 166,000 | 713.16 | 0 | 0.00 |
| Rochester | 0 | 0.00 | 30,000 | 121.93 | 1,414,735 | 5,750.09 | 0 | 0.00 | 279,213 | 1,134.84 | 0 | 0.00 |
| Rosendale | 0 | 0.00 | 3,500 | 13.73 | 897,591 | 3,520.94 | 0 | 0.00 | 197,030 | 772.88 | 6,500 | 25.50 |
| Saugerties | 0 | 0.00 | 7,574,300 | 29,801.81 | 714,850 | 2,812.65 | 1,922 | 7.56 | 2,122,735 | 8,352.10 | 0 | 0.00 |
| Shandaken | 0 | 0.00 | 0 | 0.00 | 1,490,749 | 25,176.10 | 18,800 | 317.50 | 0 | 0.00 | 0 | 0.00 |
| Shawangunk | 0 | 0.00 | 125,000 | 2,590.03 | 564,107 | 11,688.42 | 0 | 0.00 | 31,463 | 651.92 | 0 | 0.00 |
| Ulster | 0 | 0.00 | 1,000 | 5.25 | 167,209 | 877.49 | 0 | 0.00 | 9,741,445 | 51,121.57 | 0 | 0.00 |
| Wawarsing | 800 | 190.44 | 1,900 | 452.30 | 8,264 | 1,967.28 | 0 | 0.00 | 9,230 | 2,197.24 | 0 | 0.00 |
| Woodstock | 0 | 0.00 | 256,900 | 1,097.43 | 2,432,965 | 10,393.14 | 1,356,705 | 5,795.57 | 1,316,400 | 5,623.40 | 28,000 | 119.61 |
| Totals | 2,702,800 | 10,993.84 | 12,044,290 | 50,599.44 | 17,542,597 | 128,324.12 | 1,895,434 | 9,255.25 | 22,275,398 | 104,125.55 | 538,800 | 2,122.34 |

Exemption Report and Revenue Foregone (continued)

| 2010-2011 | | | | | | | | | | | | | | |
|----------------|--------|------------------|-----------------|------------------|---------------|------------------|-----------------|------------------|-------------|------------------|---------------|------------------|---------------|------------------|
| | CLERGY | | GRDPARTS LIV/QT | | VOL FR/ AMB C | | COUNTY TAX SALE | | STATE OWNED | | WHOLLY EXEMPT | | TOTAL | |
| TOWN | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone |
| Denning | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,596,015 | 77,419.19 | 5,279,304 | 113,659.00 |
| Esopus | 4,500 | 17.64 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 239,600 | 938.98 | 202,722,400 | 794,461.99 | 231,438,058 | 906,997.65 |
| Gardiner | 0 | 0.00 | 199,100 | 944.67 | 0 | 0.00 | 1,800 | 8.54 | 619,400 | 2,938.86 | 19,945,300 | 94,634.25 | 46,464,258 | 220,458.45 |
| | | | | | 0 | 0.00 | | | | | | | 0 | |
| Hardenburgh | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,651,000 | 33,322.19 | 8,781,247 | 51,780.28 |
| Hurley | 1,500 | 6.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 410,000 | 1,639.44 | 17,328,952 | 69,291.96 | 47,274,264 | 189,032.01 |
| Kingston, Town | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,292,800 | 5,968.49 | 3,400,270 | 15,698.08 |
| | | | | | 0 | 0.00 | | | | | | | 0 | |
| Kingston, City | 7,500 | 29.35 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 26,961,650 | 105,525.15 | 447,926,914 | 1,753,140.25 | 513,771,627 | 2,010,849.74 |
| Lloyd | 4,500 | 17.59 | | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,938,206 | 42,746.27 | 73,012,332 | 285,330.59 | 120,759,967 | 471,927.29 |
| Marbletown | 3,000 | 11.70 | 375,000 | 1,462.50 | 0 | 0.00 | 0 | 0.00 | 440,400 | 1,717.56 | 49,251,412 | 192,080.31 | 87,420,438 | 340,939.36 |
| | | | | | 0 | 0.00 | | | | | | | 0 | |
| Marlborough | 1,500 | 5.91 | | 0.00 | 0 | 0.00 | 61,000 | 240.15 | 0 | 0.00 | 48,659,622 | 191,567.00 | 97,378,016 | 383,365.37 |
| New Paltz | 3,000 | 11.70 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 407,544,800 | 1,589,560.43 | 143,387,005 | 559,257.07 | 586,139,777 | 2,286,140.31 |
| Olive | 3,000 | 11.65 | 0 | 0.00 | 0 | 0.00 | 2,500 | 9.71 | 0 | 0.00 | 23,549,774 | 91,439.27 | 51,693,155 | 200,714.65 |
| | | | | | 0 | 0.00 | | | | | | | 0 | |
| Plattekill | 4,500 | 19.33 | 0 | 0.00 | 0 | 0.00 | 600 | 2.58 | 182,200 | 782.76 | 9,102,300 | 39,104.73 | 41,832,126 | 179,716.54 |
| Rochester | 3,000 | 12.19 | 59,600 | 242.24 | 0 | 0.00 | 0 | 0.00 | 88,400 | 359.30 | 29,609,100 | 120,344.17 | 64,134,718 | 260,671.20 |
| Rosendale | 4,500 | 17.65 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 241,900 | 948.89 | 32,938,072 | 129,204.59 | 54,104,865 | 212,234.56 |
| | | | | | 0 | 0.00 | | | | | | | 0 | |
| Saugerties | 10,500 | 41.31 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,161,200 | 20,307.24 | 114,279,459 | 449,643.50 | 213,942,761 | 841,778.33 |
| Shandaken | 1,500 | 25.33 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 614,500 | 10,377.81 | 6,902,767 | 116,575.47 | 11,710,832 | 197,775.14 |
| Shawangunk | 3,000 | 62.16 | 0 | 0.00 | 0 | 0.00 | 2,500 | 51.80 | 1,913,272 | 39,643.41 | 42,065,220 | 871,600.44 | 57,556,706 | 1,192,587.38 |
| | | | | | 0 | 0.00 | | | | | | | 0 | |
| Ulster | 4,500 | 23.62 | 0 | 0.00 | 0 | 0.00 | 9,000 | 47.23 | 5,253,700 | 27,570.59 | 130,133,848 | 682,922.00 | 169,082,640 | 887,319.15 |
| Wawarsing | 3,000 | 714.16 | 0 | 0.00 | 0 | 0.00 | 1,500 | 357.08 | 330,446 | 78,664.10 | 2,510,885 | 597,727.00 | 3,382,321 | 805,176.10 |
| Woodstock | 1,500 | 6.41 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,058,900 | 8,795.21 | 61,400,400 | 262,290.23 | 96,186,555 | 410,889.73 |
| Totals | 64,500 | 1,033.70 | 633,700 | 2,649.41 | 0 | 0.00 | 78,900 | 717.09 | 462,998,574 | 1,932,515.98 | 1,465,265,577 | 7,417,324.70 | 2,511,733,905 | 12,179,710.33 |

Exemption Comparison
JANUARY 1, 2011

| | VETERANS | AGED | GRDPRTS LIV/QI | AGRICULTURAL | PARAPLEGICS | VOL FR/AMBC | FARM BLDG | 480-A FOREST | FISHER FOREST |
|--------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| YEAR | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone |
| 1996 | 704,206.72 | 182,204.59 | | 241,371.89 | 2,477.01 | | 10,841.73 | 37,899.13 | 4,615.59 |
| 1997 | 671,329.49 | 185,411.23 | | 262,499.59 | 2,519.93 | | 17,290.61 | 38,649.43 | 5,815.76 |
| 1998 | 727,253.98 | 192,534.05 | | 272,648.87 | 2,611.42 | | 18,829.38 | 36,037.30 | 6,625.86 |
| 1999 | 690,854.46 | 255,240.13 | | 259,643.91 | 2,457.77 | | 17,340.12 | 49,093.90 | 4,432.96 |
| 2000 | 683,641.21 | 305,748.24 | | 253,017.43 | 2,444.09 | | 17,475.23 | 51,935.17 | 4,480.62 |
| 2001 | 667,165.54 | 318,272.02 | | 263,435.66 | 2,521.40 | | 18,914.38 | 59,529.51 | 4,893.20 |
| 2002 | 753,274.88 | 349,971.84 | | 321,716.07 | 2,574.44 | | 19,031.75 | 70,801.54 | 5,121.40 |
| 2003 | 752,615.49 | 377,130.40 | | 332,972.79 | 2,886.88 | | 20,331.63 | 70,565.61 | 6,320.33 |
| 2004 | 733,273.97 | 401,442.81 | | 359,206.02 | 2,940.43 | | 37,866.68 | 75,398.29 | 6,743.78 |
| 2005 | 1,119,802.20 | 561,050.01 | | 475,187.54 | 3,263.14 | | 43,540.53 | 112,236.24 | 8,808.43 |
| 2006 | 1,064,073.23 | 585,367.46 | | 511,510.56 | 4,735.58 | | 48,042.63 | 107,674.66 | 8,932.08 |
| 2007 | 1,018,087.71 | 530,045.54 | 1,233.28 | 512,465.19 | 4,686.02 | | 41,898.77 | 137,284.41 | 9,204.14 |
| 2008 | 1,025,058.81 | 515,328.60 | 2,210.77 | 495,100.07 | 4,874.34 | 10.45 | 49,696.04 | 116,136.08 | 8,991.90 |
| 2009 | 1,061,608.95 | 884,137.88 | 2,567.65 | 515,926.66 | 4,019.80 | 11.09 | 52,606.53 | 126,768.85 | 9,501.34 |
| 2010 | 1,078,315.46 | 871,013.50 | 2,649.41 | 502,599.40 | 4,042.14 | 0.00 | 50,599.44 | 128,324.12 | 9,255.25 |
| TOTAL: | 12,750,562.10 | 6,514,898.30 | 8,661.11 | 5,579,301.65 | 49,054.39 | 21.54 | 464,305.45 | 1,218,334.24 | 103,742.64 |

Exemption Comparison
January 1, 2011

| | BUSINESS INV | SOLAR | CLERGY | COUNTY TAX | DISABILITY | LABOR CAMPS | STATE OWNED | WHOLLY EXEMPT | TOTAL |
|-------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| YEAR | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone | Revenue Foregone |
| 1996 | 110,121.41 | 1,229.59 | 2,123.81 | 14,868.69 | | | 793,464.42 | 4,216,060.20 | 6,321,484.78 |
| 1997 | 94,092.64 | 1,052.53 | 1,931.60 | 12,499.88 | | | 778,581.54 | 4,294,000.20 | 6,365,674.43 |
| 1998 | 108,841.43 | 906.72 | 2,037.56 | 12,141.49 | | | 778,139.80 | 4,317,301.57 | 6,475,909.43 |
| 1999 | 121,512.46 | 736.20 | 1,718.40 | 17,316.49 | 6,774.05 | | 751,799.05 | 4,151,755.11 | 6,330,675.01 |
| 2000 | 115,501.09 | 360.20 | 1,656.25 | 12,213.43 | 9,476.58 | | 717,177.31 | 4,241,269.84 | 6,416,396.69 |
| 2001 | 121,687.28 | 249.83 | 1,789.22 | 14,520.96 | 11,141.39 | | 723,133.81 | 5,065,513.31 | 7,272,767.51 |
| 2002 | 145,094.01 | 324.77 | 1,988.58 | 7,621.17 | 14,935.45 | | 813,849.50 | 5,145,074.27 | 7,651,379.67 |
| 2003 | 146,987.70 | 342.16 | 1,557.58 | 4,070.15 | 19,896.61 | 7,520.22 | 936,277.79 | 5,351,601.08 | 8,031,076.42 |
| 2004 | 121,125.61 | 327.45 | 2,025.23 | 4,572.63 | 24,085.47 | 8,373.31 | 910,308.53 | 5,809,523.55 | 8,497,213.76 |
| 2005 | 110,297.16 | 329.83 | 1,281.00 | 4,769.11 | 32,395.55 | 8,233.22 | 1,106,980.70 | 5,754,501.85 | 9,342,676.51 |
| 2006 | 125,528.97 | 318.78 | 1,037.70 | 2,151.47 | 36,732.20 | 8,878.94 | 1,167,449.49 | 7,673,284.58 | 11,345,718.33 |
| 2007 | 120,824.77 | 48.37 | 1,128.26 | 1,008.84 | 41,349.07 | 9,167.03 | 1,040,976.36 | 7,979,712.53 | 11,449,120.29 |
| 2008 | 119,896.65 | 39.21 | 1,040.62 | 575.68 | 36,890.82 | 10,235.19 | 935,090.43 | 6,640,293.90 | 9,961,469.56 |
| 2009 | 92,446.88 | 162.04 | 1,041.61 | 1,828.45 | 56,424.94 | 10,189.43 | 1,237,233.22 | 7,046,152.08 | 11,102,627.40 |
| 2010 | 104,125.55 | 2122.34 | 1,033.70 | 717.09 | 64,078.39 | 10,993.84 | 1,932,515.98 | 7,417,324.70 | 12,179,710.31 |
| TOTAL | 1,758,083.61 | 8,550.02 | 23,391.12 | 110,875.53 | 354,180.52 | 73,591.18 | 14,622,977.93 | 85,103,368.77 | 128,743,900.10 |

Conclusion

Our office is open to the public from 8:00A.M. – 5:00P.M., Monday through Friday. It is our intention to provide assistance to individual problems as well as the villages, towns, city, and other Ulster County Departments. We supply booklets that help senior citizens and veterans in the filing of their exemptions or grievance forms. We also train and certify Board of Assessment Review members, create a standard assessment roll system for towns, villages, and the city and, in general, oversee over 86,000 parcels.

Standardization of assessment procedures and records are most important to Ulster County. At this time there are twenty towns, three villages, and one city.

Real Property Tax Service was established to assist the general public and changes continue in the hope of improving this performance. Our task could not be accomplished, however, without the support of the New York State Office of Real Property Services in Albany, its satellite offices, other county agencies, and the local government.

It is hoped that we can standardize assessing practices in this county without diminishing any form of home rule and providing instead a goal of cooperative effort and equitability of the tax burden among all citizens.